

## The Gazette



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## NOTICE

The undermentioned Gazettes of India Extraordinary were published during the week ending the 8th October 1951 :—

Issue No.	No. and date	Issued by	Subject
147	S. R. O. 1520, dated the 5th October 1951.	Ministry of Law	Calling upon Parliamentary Constituency of the State of Bilaspur to elect a member.
	S. R. O. 1521, dated the 5th October 1951.	Ditto.	Appointing dates with respect to the election to be held in Parliamentary Constituency of the State of Bilaspur.
148	S. R. O. 1561, dated the 5th October 1951.	Ditto.	Further amendment in the Representation of the People (Preparation of Electoral Rolls) Rules, 1950.
	S. R. O. 1562, dated the 5th October 1951.	Ditto.	Further amendments in the Representation of the People (Conduct of Elections and Election Petitions) Rules, 1951.
	S. R. O. 1563, dated the 5th October 1951.	Ditto.	Appointing the 25th, 27th, 29th and 31st October, 1951 and the 2nd November, 1951, as the dates on which the poll shall be taken in Pangi and Chini Constituencies of the Himachal Pradesh Legislative Assembly.

Copies of the Gazette Extraordinary mentioned above will be supplied on indent to the Manager of Publications, Civil Lines, Delhi. Indents should be submitted so as to reach the Manager within ten days of the date of issue of this Gazette.

## PART II—Section 3

**Statutory Rules and Orders issued by the Ministries of the Government of India (other than the Ministry of Defence) and Central Authorities (other than the Chief Commissioners).**

## MINISTRY OF HOME AFFAIRS

*New Delhi, the 4th October, 1951*

**S.R.O. 1564.**—In exercise of the powers conferred by section 2 of the Part C States (Laws) Act, 1950 (XXX of 1950), the Central Government hereby directs that the following further amendments shall be made in the notification of the Government of India in the Ministry of Home Affairs, No. S.R.O. 615, dated the

28th April, 1951, published in the Gazette of India, Extraordinary, Part II—Section 3, dated April 28, 1951, namely:—

In the said notification:—

(1) in modification 2, after clause (d), the following clause shall be inserted, namely—

(e) for clause (j) the following clause shall be substituted, namely,—

“(j) “year” means the financial year”;

(2) for modification 4 the following modification shall be substituted, namely—

4. In section 4—

(a) to sub-section (1), the following further proviso shall be added, namely,—

“Provided further that a dealer who deals exclusively in one or more classes of goods specified in the Schedule shall not be liable to pay any tax under this Act;

(b) in clause (c) of sub-section (5), for the figures “50,000” the figures “30,000” shall be substituted;

(3) in modification 5, after clause (b), the following clause shall be inserted, namely,—

(c) in sub-section (2), in clause (b), for the words “four and one-half per centum”, the words “three and one-eighth percentage” shall be substituted.

(4) after modification 6, the following modification shall be inserted, namely,—

“6A. In section 8, in sub-section (1), after the word “dealer”, the words “other than a dealer who deals exclusively in one or more classes of goods specified in the Schedule” shall be inserted and the explanation to the sub-section shall be omitted.

[No. 20/3/51-Judl.]

New Delhi, the 5th October, 1951

**S.R.O.—1565.**—In exercise of the powers conferred by section 2 of the Part C States (Laws) Act, 1950 (XXX of 1950), the Central Government hereby extends to the State of Delhi, the United Provinces Village Abadi Act, 1948 (United Provinces Act III of 1948), subject to the following modifications, namely:—

1. In section 1:—

(a) for sub-section (2), the following sub-section shall be substituted, namely:—

“(2) It extends to the whole of the State of Delhi.”

(b) sub-section (3) shall be omitted.

2. In section 3, for the words and figures “15th day of August, 1947” the words and figures “15th day of August, 1950” shall be substituted.

The text of the said Act as modified above is published as an annexure to this notification.

### THE UNITED PROVINCES VILLAGE ABADI ACT, 1948.

*An Act to regulate in certain respects the relations between landlords and the houseowners in village abadis in the United Provinces.*

WHEREAS it is expedient to regulate in certain respects the relations between landlords and house-owners in village abadis in the United Provinces;

It is hereby enacted as follows;

1. (1) This Act may be called United Provinces Village Abadi Act, 1947.

(2) It extends to the whole of the State of Delhi.

2. In this Act, unless there is something repugnant in the subject or context—

(1) “Village abadi” means any land in an agricultural village which is or, but for an error or omission, would have been recorded as such in the revenue records.

(2) "Landlord" means the proprietor of the land constituting the village abadi and includes a sub-proprietor or under-proprietor thereof.

(3) "House-owner" means a person, not being the landlord, who owns a house in a village abadi.

3. *Presumption regarding existing houses.*—All houses built in a village abadi and existing on the 15th day of August, 1950, shall, unless the contrary is proved, be presumed to have been built with the consent of the landlord.

4. *House-owner's right to user.*—Notwithstanding any custom or usage to the contrary in any agricultural village, a house-owner may—

(a) convert his kachcha house into purca, and

(b) make such construction in the sahan darwaza or land appurtenant to such house as may be necessary for agricultural or domestic purposes.

[No. 20/10/50-Judl.]

E. C. GAYNOR, Dy. Secy.

### MINISTRY OF STATES

*New Delhi, the 3rd October 1951*

**S.R.O. 1566.**—In exercise of the powers conferred by Entry 3(b) of the Table annexed to Schedule I to the Indian Arms Rules, 1951, the Central Government is pleased to specify Mehr Taj Sajda Sultana Begum, Begum of Pataudi, a member of the family of the Ruler of Pataudi for the purposes of that entry.

[No. 225-D]

*New Delhi, the 13th October 1951*

**S.R.O. 1567.**—The Central Government is pleased to notify that Yuvraj Lalit Sen, son of His Highness the Raja of Suket, has been nominated by the said Ruler, for the purposes of Entry 2(b) of the Table annexed to Schedule I to the Indian Arms Rules, 1951.

[No. 226-D]

**S.R.O. 1568.**—The Central Government is pleased to notify that Rajkumar Ashokpal Singh, son of His Highness the Raja of Mandi, has been nominated by the said Ruler, for the purposes of Entry 2(b) of the Table annexed to Schedule I to the Indian Arms Rules, 1951.

[No. 227-D]

**S.R.O. 1569.**—In exercise of the powers conferred by Entry 3(b) of the Table annexed to Schedule I to the Indian Arms Rules, 1951, the Central Government is pleased to specify Tikka Krishan Chandra, of Khancti, a member of the family of the Ruler of Khancti, for the purposes of that entry.

[No. 228-D]

**S.R.O. 1570.**—In exercise of the powers conferred by Entry 3(b) of the Table annexed to Schedule I to the Indian Arms Rules, 1951, the Central Government is pleased to specify Kanwar Attar Singh, of Rawingarh, a member of the family of the Ruler of Rawingarh, for the purposes of that entry.

[No. 229-D]

II. C. MAHINDROO, Under Secy.

*New Delhi, the 8th October 1951*

**S.R.O. 1571.**—In exercise of the powers conferred by section 9 of the Indian Stamp Act, 1899 (II of 1899), the Central Government hereby directs that the duty leviable under article 30 of Schedule I to the said Act on an instrument of entry as an Advocate of Judicial Commissioner's Court, Bilaspur (Simla Hills), shall be reduced with effect from the 17th December 1949 to Rs. 300.

[No. 231-J.]

A. N. SACHDEV, Under Secy.

**MINISTRY OF FINANCE**  
**Department of Economic Affairs**

*New Delhi, the 4th October 1951*

**S.R.O. 1572.**—In exercise of the powers conferred by section 2A of the Currency Ordinance, 1940 (Ordinance IV of 1940), the Central Government hereby directs that the Hyderabad one-rupee notes which were issued by Hyderabad Government and were in circulation as legal tender in the Hyderabad State on the 1st day of April, 1951, shall continue until the 31st March, 1953, to be legal tender in the said State to the like extent and subject to the same conditions as immediately before the 1st day of April, 1951.

[No. F.2(42)-FI/51.]

*New Delhi, the 10th October 1951*

**S.R.O. 1573.**—In exercise of the powers conferred by sub-section (5) of section 35 of the Banking Companies Act, 1949 (X of 1949), the Central Government hereby publishes portions, specified in the Annexure hereto, of the inspection report on the Calcutta National Bank Ltd., Calcutta, submitted to it by the Reserve Bank of India under sub-section (4) of section 35 of the said Act.

**ANNEXURE**

*Extracts from the Inspection Report by the Reserve Bank of India on the affairs of the Calcutta National Bank Ltd.*

**THE CALCUTTA NATIONAL BANK LTD.**

(.....)

**2. History and Progress:**

(a) *General.*—The bank was incorporated on the 9th May 1935 with its registered office at Calcutta and commenced business on the 25th May 1935. It was included in the Second Schedule to the Reserve Bank of India, Act, 1934 on the 13th October 1938 without a prior inspection.

(b) *Progress.*—(.....) the bank's deposits increased steadily up to 1946 and have thereafter been decreasing, the fall in deposits since 1946 up to the date of inspection being Rs. 381.46 lakhs. The withdrawal of deposits appeared to have resulted in its investments in Government securities being reduced by Rs. 199.78 lakhs since 1946. Its advances which increased steadily up to 1946 showed a declining trend thereafter, the reduction amounting to Rs. 96.07 lakhs (.....).

**3. Management:**

(.....) Mr. S. M. Bhattacharjee was the bank's Managing Director from its inception up to the 30th June 1946 whereafter the above office was abolished. He was also its Chairman from the 30th July 1935 up to the 21st February 1950 when he resigned from the Board. On the 1st June 1950 he was co-opted as a director and also elected Chairman of the Board. During the above period i.e. between the 21st February and 1st June 1950 when Mr. Bhattacharjee was not associated with the Board Dr. B. B. Ghosh, who had been co-opted as a director on the 27th December 1949, was its Chairman. (.....).

From time to time the Board co-opted several persons as directors; most of them resigned after serving on the Board for short periods. Mr. P. C. Chanda, one of the directors, who had been so co-opted on the 18th October 1947 ceased to be a director as from the 21st May 1948 as the result of a letter dated the 21st May 1948 addressed to him by the other directors requesting him to resign his directorship [vide Article 94(h) of the bank's Articles of Association]. From a letter of Mr. P. C. Chanda dated the 22nd May 1948 addressed to the Chairman in this connection and the latter's statement dated the 22nd May 1948 made to the Board it appeared that there were differences of opinion between the above two over the bank's management and administration.

Of the present directors, Messrs. R. S. Singhee and T. C. Chatterjee are on the Board from 1935 and 1939 respectively while Mr. I. N. Roy is a director from December 1948.

(.....) the bank's Chairman is interested in five other companies and (.....) its other directors with the exception of Dr. B. B. Ghosh are also

interested in some of those companies. The Chairman and some of the other directors were connected with a number of other companies which have since either gone into liquidation or are not functioning. (.....).

(.....) In terms of the Board's resolutions passed from time to time from 1941 onwards the remuneration paid to Mr. S. M. Bhattacharjee, which was referred to as allowance, was increased as under:—

Date	Amount	Remarks
From 1-7-41 . . . . .	Rs. 600 p.m.	
„ 1-7-42 . . . . .	Rs. 650 p.m.	
„ 1-1-43 . . . . .	Rs. 750 p.m.	
„ 1-7-43 . . . . .	Rs. 1,000 p.m.	
„ 1-7-44 . . . . .	Rs. 1,500 p.m.	
„ 1-7-45 . . . . .	Rs. 1,800 p.m.	
„ 1-7-46 to 21-2-50 . . . . .	Rs. 2,250 p.m.	Bonus ceased to be paid.
„ 1-6-50 . . . . .	Rs. 2,250 p.m.	Do.

The remuneration paid to Mr. S. M. Bhattacharjee was made free of income-tax as from the 1st January 1949. In addition to the above, Mr. Bhattacharjee was allowed an annual entertainment allowance of Rs. 3,000 from 1948 onwards. (.....). When Dr. B. B. Ghosh was the Chairman he was paid an allowance at Rs. 1,500 per mensem (tax free).

(.....)

A scrutiny of the minutes of the Board's proceedings showed that it usually confirmed the transactions put through under instructions of Mr. S. M. Bhattacharjee and also noted the proceedings of its Investment and Advances Committee. (.....).

By a resolution dated the 1st May 1943 an Investment and Advances Committee was constituted by the Board. (.....).

(.....)

A scrutiny of the Committee's proceedings revealed that it usually approved of the investments and advances already made mainly by Mr. S. M. Bhattacharjee and in other cases by the branch managers. The Committee and/or the Board usually approved Mr. Bhattacharjee's proposals regarding the writing off of certain bad and doubtful debts, depreciation on Government securities, shares and debentures and losses due to forgeries, frauds, shortages in cash etc. In one case, however, it was observed that interest amounting to Rs. 0.52 lakh in respect of advances made to the A.E. F. (.....) was waived in October 1946 without reference to the Board or its Committee. In another case, a sum of Rs. 16.30 lakhs due to the bank from the I.C.C. (.....) was written off in November 1946 under Mr. Bhattacharjee's instructions without reference to the Board or its Committee. In the same month a contribution of Rs. 0.70 lakh was also made by the bank to the latter company's funds under Mr. Bhattacharjee's instructions without the Board's sanction.

#### 4. Branches:

(.....)

A major portion of the bank's deposits in India was accounted for by its 22 branches outside Calcutta whereas as much as 79 per cent of its advances in India were outstanding in the books of the Calcutta (Main) office. Further, as many as 27 branches worked at a loss in 1949.

Between 1944 and 1948 Messrs. H. C. Sarkar and N. L. Chatterjee were appointed General Managers of the bank in succession. The former resigned his office in 1946 whereas the latter's services were terminated by the Board in 1948 as recommended by Mr. Bhattacharjee, the Chairman. As most of the bank's officers and other staff did not have previous banking experience and also owing to lack of adequate supervision, numerous irregularities appeared to be prevailing at most of its offices. From a perusal of the correspondence between the Central Office and its branches it was gathered that in several cases frauds and defalcations had been committed by some members of the staff.

An officer designated as Chief Inspector was appointed early in 1949 for inspecting the bank's branches as and when an inspection was considered by the Chairman to be necessary. Some of the inspection reports submitted by him revealed that a number of irregularities were found at the branches inspected. The Central Office did not appear to have taken any action on the reports referred to above.

### 5. Books of Accounts:

The current and savings bank account balances at most of the branches did not agree with the relative balances as per their General Ledgers and in several instances such discrepancies had been continuing over a number of years. Share ledgers in respect of the bank's shares were not maintained till October 1941. (.....).

### 7. Paid-up Capital: Rs. 50,00,000.

(.....)

#### Issued, Subscribed and Paid-up Capital

5,00,000 shares of Rs. 10 each

Rs. 50,00,000

(.....) large subscriptions to the bank's capital which was issued from time to time between 1935 and 1946, from companies in which (.....) some of the directors of the bank were or are interested (.....) contributed largely to the capital raised by the bank and were made possible by finance provided by the bank to the companies concerned or to other allied companies mostly by granting them advances against the security of shares of other allied concerns, by subscribing to their shares and debentures and/or by purchasing shares held by them in the sister concerns. The directors, their relations, the companies referred to above and the employees of the bank held 2,60,834 shares in the bank (.....) and such holdings formed 52.1 per cent of the total paid-up capital (.....) the I.I.C. (of which Mr. S. M. Bhattacharjee is the permanent Chairman) alone held 1,22,966 shares of the paid-up value of Rs. 12.30 lakhs constituting 24.6 per cent. of the total paid-up capital of the bank. The above company was indebted to the bank to the extent of Rs. 8.85 lakhs as on the 29th December 1950 and the bank also held in its Investment Account 2,710 shares of Rs. 10 each (fully paid) of the book value of Rs. 3.25 lakhs and 3½ per cent. debentures of the face value of Rs. 5 lakhs, both in the above company. The major portion of the security for the advance of Rs. 8.85 lakhs mentioned above comprised as on the 31st December 1950 bank's own shares of the paid-up value of Rs. 13.13 lakhs over which the bank had a floating charge. (.....)

The N.B.P.I.C. and the F.G.I.C.I. in both of which the Chairman and some of the other directors are interested together held 46,566 shares in the bank. Such holdings were also made possible out of funds provided by the bank.

The I.E.I.C., another allied concern of the Chairman, held 30,700 shares in the bank as on the 29th December 1950. According to a notice dated the 12th December 1950 issued by the above company to its shareholders holding 14,661 shares of Rs. 25 each, it was proposed to reduce the company's capital from Rs. 25 to Rs. 5 per share and to repay the balance of Rs. 20 per share by giving two fully paid shares of Rs. 10 each in the bank held by it and Rs. 3 in cash. The above proposal was to be placed before an extra-ordinary general meeting of the shareholders on the 13th January 1951. It may be added that the bank held in its Investment Account 1833 fully paid shares of Rs. 25 each in the above company.

In circular letters issued to the branches, the Chairman, *inter alia*, requested the staff at the offices to arrange for the sale of the bank's shares held by one or the other of the above companies and shares of the above companies held either by the bank or by one or the other of the companies. He also requested the staff to secure insurance business for such of the above companies as were engaged in insurance business and offered to pay them commission on the business secured by them as stated above.

### 8. Reserve Fund—Rs. 24,05,000.

(.....)

The General Reserve Fund stood at Rs. 0.50 lakh in 1941 and increased to Rs. 24.50 lakhs to Rs. 25 lakhs by the 30th June 1947 by the transfer of amounts as shown below:—

	Rs.
From Premium on Shares Account . . . . .	8.50 Lakhs
From Profit and Loss Account . . . . .	1.75 „
From Premises and Other Immovable Property Account . . . . .	14.25 „
	<hr/> 24.50 „ <hr/>

Between the 1st July 1947 and the 29th December 1950 the General Reserve Fund was reduced by Rs. 1.85 lakhs as shown below to Rs. 23.15 lakhs by amounts transferred to other Accounts:

Date	Account to which transferred	Amount transferred Rs.
31-12-47	Contingency Fund	0.50 lakh
31-12-47	Provision for Bad and Doubtful Debts	0.50 lakh
31-12-49	Investment Reserve	0.75 lakh
30-6-50	Investment Reserve	0.10 lakh
		<hr/> Rs. 1.85 lakhs <hr/>

A sum of Rs. 10.30 lakhs was transferred on the 30th/31st December 1950 to the undernoted accounts by debit to the General Reserve Fund in terms of a resolution passed by the bank's Board on the 11th December 1950:

Account to which transferred	Amount transferred Rs.
Dividend Fund (now account opened)	4.20 lakhs
Contingency Reserve Fund	1.00 lakh
Reserve for Bad and Doubtful Assets	3.00 lakhs
Reserve for Taxation	1.60 lakhs
Investment Reserve	0.50 lakh
<hr/> Rs. 10.30 lakhs <hr/>	

(.....)

9. Deposits and Other Accounts—Rs. 2,49,47,000.

(.....)

(c) Current Deposits and Contingency (unadjusted) Accounts—Rs. 80,38,000.

(.....)

(i) Contingency Reserve Fund—Rs. 5,000.

The account was opened in 1942 and was originally styled as the Contingency Fund Account. It was credited from time to time between the 1st January 1942 and 29th December 1950 with amounts aggregating Rs. 19.31 lakhs by transfer from the undernoted accounts:

Account from which transferred	Amount transferred Rs.
Premises and Other Immovable Property	8.61 lakhs
Investments in Government securities, shares and debentures etc.	6.94 lakhs
Fire Premium	2.01 lakhs
Profit and Loss	1.25 lakhs
Reserve Fund	0.50 lakh
<hr/> Rs. 19.31 lakhs <hr/>	

The above account was debited from time to time with amounts aggregating Rs. 19.26 lakhs representing depreciation and/or losses on sale of the bank's investments in Government securities, shares and debentures, losses on account of forgeries,

frauds, shortages in cash etc., leaving a credit balance of Rs. 0.05 lakh as on the 29th December 1950.

(ii) *Reserve for Bad and Doubtful Assets*—Rs. 17,000.

The above account was opened in December 1949 by transferring thereto the entire credit balance of Rs. 0.94 lakh from the Provision for Bad and Doubtful Debts Account. The latter account had been opened in June 1946 and credited with sums aggregating Rs. 20.85 lakhs upto December 1949 by transfer from the undernoted accounts:

Account from which transferred	Amount transferred
Premises and other Immovable property Account and Investments in Government securities, shares etc.	Rs. 19.00 lakhs
Contingency Fund	1.35 „
General Reserve Fund	0.50 lakh
	<hr/> 20.85 lakhs <hr/>

The total amount of loans and overdrafts written off by debit to the Provision for Bad and Doubtful Debts/Assets Account was Rs. 18.48 lakhs. The above account had also been debited with amounts of losses due to frauds and forgeries, losses on sale of the bank's investment in shares, and interest charges waived in respect of advances made to the A.E.W., a company in which (.....) some of the (.....) directors are interested.

(.....)

In addition to the above (.....) accounts the bank had two other accounts viz., Appreciation and Depreciation Accounts which usually showed nil or very small credit balances as at the time of the balance sheets. The Appreciation Account used to be credited with amounts transferred from accounts relating to the bank's investments in Government securities, shares and debentures of joint stock companies, bullion and premises and other immovable properties. The Depreciation Account used to be credited with amounts transferred to it by debit either to the Appreciation Account or to one of the Contingency Accounts mentioned above and debited with amounts of depreciation in respect of the bank's investments in Government securities, shares and debentures, bullion and premises and other immovable properties.

(.....)

(d) *Other Deposits*—Rs. 31,24,000.

The above amount included a non-interest bearing guarantee deposit of Rs. 26.88 lakhs in the names of (.....) [wife of (.....), a director of the bank] and two others [also related to (.....)]. An advance of Rs. 26.50 lakhs was allowed to the depositors at 2 per cent. per annum with monthly interests, against the above deposit. 50 per cent. of the amount of interest on the advance was paid monthly to a relation of (.....) by way of commission.

(.....)

14. *Profit and Loss Account*—Rs. 1,50,000.

(.....)

An examination of the bank's Profit and Loss Account for the previous several years showed that the major portion of its income was derived from interest on advances. As in a large number of cases its advances were either unsatisfactory or dormant and also in view of the large number of suits filed by the bank for recovery of its dues, the realisation of a considerable portion of the interest on such accounts which was, from time to time, credited to the Profit and Loss Account may prove difficult. The earnings on its investments in Government securities showed a declining trend from 1947 due to a gradual depletion of its investments in gilt-edged securities as from the above year. The bank's earnings by way of commission increased from Rs. 0.79 lakh for the year ended the 30th June 1946 to Rs. 3.26 lakhs in 1947 and thereafter declined to Rs. 1.96 lakhs and Rs. 1.86 lakhs in the years 1948 and 1949 (ended 31st December) respectively and further to Rs. 0.50 lakh in 1950. The earnings under this head during the years 1946 to 1949 included financing commission charged to some of its borrowers.

(.....)



16. (ii) *Balance with the Reserve Bank of India*—Rs. 15,13,000.

(.....) on several occasions the bank's balances with the Reserve Bank fell short of the amounts required to be maintained by it under section 42(1) of the Reserve Bank of India Act, 1934 and it paid penal interest in respect of such defaults in the years 1947 to 1950 as shown below:—

<i>Year</i>	<i>No. of days of default</i>	<i>Amount of penal interest paid</i> Rs.
1947	3	21-9-2
1948	30	478-11-4
1949	15	42-13-0
1950	285	15,310-0-0

It will be observed from the above that the bank's defaults in 1950 were frequent. Between February and December 1950 on eight occasions its defaults continued for over two consecutive weeks and it became liable for action as provided under section 42(3A) of the Reserve Bank of India Act. In connection with the second of such defaults from the 25th April to 6th June 1950 registered notices were issued in June 1950 by the Reserve Bank of India to the bank and its directors inviting their attention to the persistent defaults made by it involving penalty under the above section. Nevertheless, the bank failed to maintain its balances up to the required level frequently after the above notices had been issued.

(.....)

(ii) *Investments in shares and debentures*—Rs. 17,63,000.

(.....) of the bank's total investments of the book value of Rs. 17.63 lakhs, investments in shares and debentures of companies in which the bank's Chairman and/or some of the directors are interested accounted for as much as Rs. 17.30 lakhs or 98.1 per cent. These scrips are also not quoted on the Stock Exchange.

A scrutiny of the relative records of the bank revealed that the transactions in investments under this head were mostly restricted to companies in which (.....) some of the (.....) directors were/are interested. Further, purchases and sales of such scrips were transacted usually with companies in which (.....) some of the directors were/are interested and at times with the Chairman and such transactions involved considerable losses to the bank. It may be added in this connection that as regards sales effected by the bank the Investment Account used to be credited with the book value of shares and debentures and that separate entries were passed in respect of losses incurred or profits earned by the bank on such transactions. (.....)

The book value of the bank's investments was written up or written down usually once in six months on the basis of rates prescribed by the Chairman for the purpose. (.....) the total amount of appreciation booked under this head between the 1st January 1942 and the 29th December 1950 was 3.14 lakhs while depreciation (including losses on sales) during the above period was Rs. 14.27 lakhs.

(.....)

18. *Advances (including bills discounted)*—Rs. 2,17,15,000.

In view of the large withdrawal of deposits from 1947, more particularly from February 1950, fresh advances have been generally restricted by the bank. Its total advances at Rs. 217.15 lakhs constituted 87 per cent. of its deposits at Rs. 249.47 lakhs. Of the above, those outstanding at the Calcutta (Main) office aggregated Rs. 171.56 lakhs or 79 per cent. of the total. Further, out of the advances at the above office, those made to (.....) seven borrowers and in some cases their relations and/or companies in which they are interested amounted to Rs. 129.29 lakhs (.....) and constituted 75.3 per cent. of advances at that office or 59.5 per cent. of the bank's total advances.

(.....)

(.....). In several cases, the advances were outstanding for a number of years and did not show repayments since the inception of the loans. Accounts in which credits during the preceding twelve months amounted to less than the interest charges debited thereto aggregated Rs. 114.09 lakhs or 53 per

cent. of the total advances. (.....). In many of such cases either suits had already been filed and decrees obtained in some or suits were contemplated. Interest was charged at rates between 6 per cent. and  $7\frac{1}{2}$  per cent. per annum to most of the advances and transferred to the Profit and Loss Account.  
(.....)

(c) *Against shares and debentures of joint stock companies (4.92 per cent. of the total advances)*—Rs. 10,69,000.

The bulk of the above advances was made to the (.....) and (.....) against shares of companies in which (.....) some of the (.....) directors were/are interested. The bank's dues from the (.....) amounted to Rs. 8.85 lakhs and the security therefor comprised a floating charge against its assets. The bank did not obtain periodical statements regarding the particulars of the assets of the said company but the information obtained for the purpose of the inspection revealed that as on the 31st December 1950 almost the entire amount of its total assets of the book value of Rs. 24.48 lakhs represented its investments in shares of companies in which (.....) some of the directors are interested. Of the above assets, the bank's own shares were of the book value of Rs. 19.12 lakhs and constituted the main item. The total number of shares of the bank so held was 1,31,334 of the paid-up value of Rs. 13.13 lakhs forming 26.3 per cent. of the total paid-up capital of the bank. It was observed from the operations in the relative account that out of the finances provided by the bank from time to time, the company purchased or acquired shares in allied companies including the bank. It was also observed that the bank subscribed for the company's shares and debentures of the aggregate book value of Rs. 8.25 lakhs and credited the proceeds thereof to the account of the company, thereby reducing the outstandings therein. The bank also purchased from and/or sold to the above company shares in allied companies at considerable losses to itself. (.....).

(d) *Against Merchandise*—Rs. 26,56,000.

(ii) *Under Hypothecation (12.23 per cent. of the total advances).*

(.....) advances aggregating Rs. 23.31 lakhs or 87.8 per cent. were made against the hypothecation of tea crops. In many of the cases substantial portions thereof in respect of tea crops of each season were adjusted out of advances made subsequently against the hypothecation of the next season's crops. Interest on advances against tea estates was also adjusted by debit to the relative hypothecation accounts. Further, the bank did not possess particulars regarding its security for the outstanding balances. (.....).  
(.....)

(f) *Against Real Estate.*—(42.24 per cent. of the total advances)

Rs. 91,73,000

(.....)

(i) *Against urban house properties*

Rs. 19,82,000

Advances against house properties were made without obtaining lawyers' reports on the title of the borrowers to the properties mortgaged with the bank. The bank did not also have valuation reports in respect of such properties. In two cases of advances aggregating Rs. 10.69 lakhs, the bank's solicitors appeared to be of the opinion that its charge on the properties concerned was defective (.....). In many cases it was observed that the relative accounts were dormant for a considerable time.

(ii) *Against other properties:*

Rs. 71,91,000

The above advances represented 33.1 per cent. of the total advances. Most of the advances under this head were made against tea estates and in many of the cases it was observed that advances had been made without margin to enable the borrowers concerned to acquire the said tea estates or to have them released from banks to which they had previously been mortgaged. Further, it was also observed that they were outstanding for a number of years and that in many of the relative accounts repayments had not been made by the borrowers. Interest on such advances was usually adjusted by debit to the relative hypothecation accounts. (.....).

(.....). The bank's advances amounting to Rs. 53.35 lakhs against tea estates together with advances against the hypothecation of tea crops amounted to Rs. 76.66 lakhs or 35.3 per cent. of the total advances at Rs. 217.15 lakhs.

II. *Unsecured Advances (10.7 per cent. of the total advances):* Rs. 23,32,000

The bulk of the above advances represented accommodation allowed by the bank either on a clean basis or against inadequate and unsatisfactory securities

to various parties who did not repay their dues in the course of a number of years. In many cases suits were filed by the bank against the borrowers concerned for the recovery of its dues amounting to Rs. 14.99 lakhs or 64.3 per cent. of the total unsecured advances. Of the above; it obtained decrees for dues amounting to Rs. 10.30 lakhs; many of the decrees obtained remained unexecuted for a considerable time. (.....).

19. *Premises and other Immovable property:* Rs. 67,01,000.

(.....)

(.....) as against the total cost of the properties (.....) at Rs. 25.25 lakhs their book value stood at Rs. 67.01 lakhs indicating a net appreciation of Rs. 41.76 lakhs. The book value of the properties was mostly written up between 1942 and 1948 and depreciation was provided for between 1946 and 1950. (.....) the appreciation in the book value of the bank's Calcutta property was Rs. 34.35 lakhs and works out to about six times the cost thereof. The amount of appreciation was usually credited to the Contingency (unadjusted) Accounts for the purposes of writing off bad debts, losses on purchase and sale of or depreciation on Government securities, shares and debentures etc. held in the Investment Account.

(.....) the bank wrote up the book value of its properties by Rs. 18.53 lakhs on the 8th November 1946. Three days thereafter it wrote off a sum of Rs. 16.30 lakhs due to it from the I.C.C. in which the Chairman and some of the directors were interested and (.....) on the 22nd November 1946 the bank made a gift of Rs. 0.70 lakh to the above company.

(.....)

21. *Summary of defects.*—The defects observed in the working of the bank are summarised below:—

(i) *Management.*—The investments and advance operations were usually put through by the Chairman and were subsequently placed before the Board or its Investment and Advances Committee for confirmation. In three cases involving a total sum of Rs. 17.52 lakhs the approval of the Board or its Committee was not obtained.

(ii) *Branches.*—As many as 27 of the bank's 30 branches in India worked at a loss in 1949. Numerous irregularities appeared to be prevailing at most of the offices.

(iii) *Books of Accounts.*—The current and savings bank account balances at most of the branches did not agree with the relative balances as per their General Ledgers and in several instances such discrepancies had been continuing over a number of years. So also the Drafts Payable and Pay Order Accounts had not been balanced.

(iv) *Paid up Capital.*—Large subscriptions to the bank's capital were made possible by finance provided by the bank.

(v) *Reserve Fund.*—The total of appropriations from the net profits of the bank to the Reserve Fund was meagre.

(vi) *Deposits and Other Accounts.*—The various Contingency Accounts showed that large amounts of bad debts, depreciation and losses on investments in shares and debentures of companies in which (.....) is/was interested etc. had been written off mainly out of amounts transferred thereto by appreciating the book value of its investments in Premises and Other Immovable Properties.

(vii) *Profit and Loss Account.*—A dividend at 6½ per cent. amounting to Rs. 3.13 lakhs payable from the Dividend Fund was declared for the year 1950 as against a net profit of Rs. 1.44 lakhs for the year.

(viii) *Cash and Bank Balances.*—The bank's defaults in the maintenance of its statutory balances with the Reserve Bank of India were frequent in 1950 and on eight occasions the defaults continued for over two consecutive weeks. Its cash and bank balances together with the unencumbered portion of its investments in Government and other Trustee securities amounted to Rs. 42.31 lakhs or 17 per cent. of its deposits.

(ix) *Investments.*—The bank's investments in unquoted shares and debentures of companies in which its Chairman and some directors are interested amounted to Rs. 17.30 lakhs or 98.1 per cent. of its total investments in shares and debentures. Purchases and sales of such shares and debentures were frequently transacted with the above companies and resulted in considerable losses to the bank.

(x) *Advances*.—The total advances at Rs. 217.15 lakhs constituted 87 per cent. of the deposits. There was a concentration of advances at the Calcutta (Main) office. Out of the advances aggregating Rs. 163.34 lakhs examined at the above office, those having undesirable features amounted to Rs. 122.32 lakhs. Most of the bank's other advances were also unsatisfactory. Interest was usually charged at rates between 6 per cent. and 7½ per cent.

Advances were made by the bank against unquoted shares in companies in which its management is interested. In one case the security also comprised a floating charge against the assets of the borrowing company which included a large block of the bank's own shares.

Out of advances amounting to Rs. 26.56 lakhs against merchandise hypothecated to the bank, those against tea crops aggregated Rs. 23.31 lakhs and most of the relative accounts were unsatisfactory.

Advances against real estate amounted to Rs. 91.73 lakhs and constituted 42.24 per cent. of the bank's total advances. Such advances were made without obtaining lawyers' reports on the title of the borrowers to the properties mortgaged to it. The bank did not also have valuation reports on such properties. Most of the accounts showed no repayments.

Unsecured advances amounted to Rs. 23.32 lakhs and were outstanding for a number of years. In many cases the bank was unaware of the worth of the borrowers.

(xi) *Premises and Other Immovable Property*.—The book value of the bank's investments in Premises and Other Immovable Properties was raised to a considerable extent by revaluation; the total net appreciation effected between 1942 and 1949 amounted to Rs. 41.76 lakhs as compared to the total cost of the properties at Rs. 25.25 lakhs.

[No. F.4(126)-F.I/51.]

S. K. SEN, Dy. Secy.

## MINISTRY OF FINANCE (REVENUE DIVISION)

### CENTRAL EXCISES

New Delhi, the 6th October 1951

**S.R.O. 1574.**—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, the Central Government hereby directs that Tea Waste shall be exempt from the whole of the duty leviable thereon under the Central Excises and Salt Act 1944 (I of 1944), if it is proved to the satisfaction of the Collector of Central Excise that such tea waste is intended for the manufacture of manure, and if the procedure set out in Chapter X of the said Rules is followed in respect of such tea waste.

[No. 32]

W. SALDANHA, Under Secy.

## CENTRAL BOARD OF REVENUE

### INCOME-TAX

New Delhi, the 3rd October 1951

**S.R.O. 1575.**—In exercise of the powers conferred by sub-section (1) of Section 59 of the Indian Income-tax Act, 1922 (XI of 1922), the Central Board of Revenue directs that the following further amendment shall be made in the Indian Income-tax Rules, 1922, the same having been previously published as required by sub-section (4) of the said Section, namely:—

After Rule 12B of the said Rules, the following rule shall be inserted, namely:—

"12C. An application for a certificate under the proviso to sub-section (3) of Section 18 of the Act shall be made in the following form:—

APPLICATION FOR A CERTIFICATE UNDER THE PROVISIO TO SECTION 18(3) OF THE INDIAN INCOME-TAX ACT, 1922.

To,

The Income-tax Officer,  
.....Circle,  
.....(Address).

Sir,

I, ..... of ..... do hereby declare that my total income/total world income, computed in accordance with the provisions of the Indian Income-tax Act, 1922 (XI of 1922), during the year ending on the 31st day

of March..... was less than the minimum liable to income-tax,  
amounted to Rs.....

I therefore pray that a certificate may be issued to the person responsible for paying the interest on securities, particulars of which are given in the schedule hereto not to deduct income-tax to deduct income-tax at rate of..... pias in the rupee. at the time of payment of such interest.

Signature .....

Address.....

resident and ordinary resident

I hereby declare that I am resident but not ordinarily resident in the taxable non-resident territories and that what is stated in this application is correct.

Date.

Signature.....

Address.....

#### SCHEDULE

- (i) Description of securities.
- (ii) Numbers of securities.
- (iii) Dates of securities.
- (iv) Amounts of securities.
- (v) Dates on which the amounts are payable."

[No. 108]

New Delhi, the 6th October 1951

**S.R.O. 1576.**—In pursuance of sub-section (4) of section 5 of the Indian income-tax Act, 1922 (XI of 1922), the Central Board of Revenue directs that the following further amendments shall be made in the schedule appended to its notification No. 32—Income-tax, dated the 9th November 1946, namely:—

In the said schedule for the existing entries under sub-head 'VII—Madhya Pradesh and Bhopal' the following entries shall be substituted, namely:—

**VII—Madhya Pradesh and Bhopal.**

Nagpur. ... 1. Income-tax Circle, Nagpur.

2. Salary Circle, Nagpur.

3. Special Circle, Nagpur.

4. Chhindwara.

5. Jabalpur.

6. Sagar.

7. Rajnandgaon.

8. Raipur.

9. Raigarh.

10. Special Survey Circle, Nagpur (in respect of persons who have their principal place of business in or reside in the Jurisdiction of the Income-tax Circles specified in entries 1 to 9 above).

Akola.

- ... 1. Akola.
2. Yeotmal
3. Amravati.
4. Wardha.
5. Khandwa.
6. Khamgaon.
7. Bhopal.
8. Special Survey Circle, Nagpur (in respect of persons who have their principal place of business in or reside in the Jurisdiction of the Income-tax Circles specified in entries 1 to 7 above).

[No. 109.]

S. P. LAHIRI, Secy.

**MINISTRY OF COMMERCE AND INDUSTRY***Bombay, the 28th September, 1951*

**S.R.O. 1577.**—In exercise of the powers conferred on me by clause 22(1) of the Cotton Textiles (Control) Order, 1948, I hereby direct that the following further amendment shall be made in the Textile Commissioner's Notification No. 9(9)-Tex.1/49(ii), dated the 19th March 1949, namely:—

In the said notification—

(1) In paragraph 1 after proviso (xvi) the following proviso shall be added, namely:—

“(xvii) Provided further that the maximum ex-factory price of cloth and yarn produced by a producer having a spinning plant and packed after 30th September 1951, shall be

- (a) in the case of ‘coarse’ and ‘medium’ cloth which has not been subjected to dyeing or printing, or in which dyed or printed yarn is not used, including ‘coarse’ and ‘medium’ dhoties, sarees and towels in which dyed yarn is used in borders only, and ‘coarse’ and ‘medium’ Mazri cloth in which sulphur black cotton dyed yarn is used the amount calculated in accordance with the formulae contained in Schedule A10;
- (b) in the case of all other cloth, the amount calculated in accordance with the formulae contained in Schedule A10 less 4 per cent. thereof;
- (c) in the case of yarn other than sewing thread yarn, as specified in Schedule B10; and
- (d) in the case of sewing thread yarn as specified in Schedule C10”.

(2) In the schedules after Schedule D4, the Schedule A10, B10 and C10 annexed hereto shall be added.



1	2	3	4	5	6	7	8	9	10
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## IMPORTED COTTON CARDED/COMBED FOR SPECIAL VARIETIES.

IX	40	40	66	66	36 to 42	38 to 42	76.00
X	44	50	68	68	42 to 44	44 to 50	81.75
XI	44	60	70	70	42 to 44	58 to 62	84.00
XII	50	60	72	72	48 to 52	58 to 62	89.50

0.40 (a) For the use of combed Indian Cotton in qualities linked to Groups IX and/or X, provided previous sanction of the Textile Commissioner is obtained, the realisation multiplier applicable would be that for the respective Group reduced by 9.00 annas per lb. of yarn woven.

(b) If imported and fully combed cotton is used, increase the multiplier by 7.00 annas per lb. of yarn woven for the use of African and Californian Cottons and 7.50 annas per lb. of yarn woven for use of Giza 30 cottons and 9.00 annas per lb. of Yarn woven for the use of Superior Egyptian Karnak & Menoufi type cotton. If semi or partially combed cotton is used *combing charge shall not be permitted.*

(c) In cases of cloth qualities manufactured from Giza 30 & Karnak/Menoufi cottons the following allowances will be given :—

(i) For cloth qualities manufactured from Giza 30, an allowance of 4.25 annas per lb. of yarn woven with not lower than 44s Warp and Weft for the manufacture of Dhoties, Sarrees, Mulls, Voiles, Sucies. Poplins and Shirtings, linked to Groups as under, provided the minimum reed and picks as specified are maintained and the difference between the reed and picks does not exceed the maximum permissible difference as provided in the Schedule II of the Notification No. TCSI/20, dated 22nd September, 1949.



Quality	Reed	Picks	Group to which to be linked
Sucies, Poplins and } Shirtings.	80	52	X
Dhoties & Sarees .	56	56	XI and XII
Mulls & Voiles .	56	52	XI and XII

(ii) For cloth qualities manufactured from Karnak/Menoufi cottons an allowance of 14.75 annas per lb. of yarn woven with not lower than 44s warp and weft for the manufacture of Dhoties, Sarees, Mulls, Voiles, Sucies, Poplins and Shirtings linked to Groups as under will be permitted, provided the minimum reed and picks as specified are maintained and the difference between the reed and picks does not exceed the maximum permissible difference as provided in Schedule II of Notification No. TCSI/20, dated 22nd September, 1949.

Quality	Reed	Picks	Group to which to be linked
Sucies, Poplins and } Shirtings.	88	56	X
Dhoties and Sarees .	56	56	XI and XII
Mulls & Voiles .	56	52	XI and XII

(iii) Mills which want an allowance for the use of Sudan cottons equivalent to Giza 30 or other superior Egyptian cottons shall apply to the Textile Commissioner

1	2	3	4	5	6	7	8	9	10
IMPORTED AND COMBED EGYPTIAN KARNAK (TYPES 154 to 163) Giza 7, Menoufi (Types 35 to 38) or equivalent cotton.									
XIII	60	80	74	74	58 to 62	78 to 80	122 00	0 40	If uncombed or partially combed yarn is used, reduce the realisation multiplier by 9 00 annas per lb. of yarn woven.
IMPORTED AND COMBED EGYPTIAN KARNAK (TYPES 155 to 157) COTTON.									
XIV	70	90	78	78	68 to 72	88 to 96	137 50	0 50	If uncombed or partially combed yarn is used, reduce the realisation multiplier by 9 00 annas per lb. of yarn woven.
IMPORTED AND COMBED EGYPTIAN KARNAK TYPE 155 COTTON.									
XV	80	100	82	82	78 to 82	98 to 100	151 00	0 50	NOTE.—The realisation multipliers specified for Groups XIII to XV above do not apply where Sudan cotton is used. Hence where mills use Sudan cotton and link the cloth produced to Groups XIII to XV should apply for fixation of prices to the Textile Commissioner, with full particulars.

## METHOD OF LINKING

All varieties of cloth manufactured by mills shall be linked with one or the other groups mentioned in the above Schedule.

2. The linking shall be made according as the counts of warp and weft fall within the permissible count variation specified in columns 6 and 7 of the Schedule.

3. (i) The basic adjustment between counts for cloth in each combination of counts shall be arrived at for the composite counts and is to be applied to the total weight of yarn in warp and weft including 5 per cent. allowance for wastage and coarseness of counts. In other words, actual yarn weight in both warp and weft of any cloth shall be worked out on the counts of yarn used in the cloth and the 5 per cent. allowance for wastage and coarseness should be added.

(ii) Calculations on fractions of counts shall not be permitted.

(iii) *Weight of weft should be calculated on the actual loom state length and not on the finished length of the piece.*

(iv) Wherever the count of weft is coarser than the count of warp separate linking for warp and weft with appropriate group of multipliers will be permitted provided the weft is spun from appropriate cotton and provided also that such counts of weft are selected from the next lower group.

(v) Wherever the count of weft is finer than the count of warp even beyond the counts of weft permitted under particular group in the Schedule, separate linking for warp and weft with appropriate group of multiplier will be permitted provided the weft is spun from appropriate cotton of the higher group and the minimum standard for picks is approved by the Textile Commissioner and provided that such counts of weft are selected from higher group immediately next.

4. The basic realisation multiplier should be adjusted, wherever necessary, in the following manner:—

(a) Adjustment for cotton (Cotton Allowance), see column 10 in the Schedule.

(b) Combing Allowance.

(c) *Narrow width allowance.*—The above schedule applies fairly uniformly for all Grey qualities of 30" and over and for all bleached, dyed and finished qualities of width 28" and over. For widths lower than 30" Grey or 28" bleached, dyed or finished, the multipliers given in the above schedule shall be increased by one anna per lb. of yarn woven. (Splits should be excluded in all cases.)

(d) Adjustment for count variation—See column 9 in the Schedule.

(e) (i) *Adjustment for variation in Reed.*—For every upward variation of 4 Reeds the multiplier specified in column 8 of the schedule after adjustment as above, if any, shall be increased by half per cent.

(ii) *Variation of Picks.*—For every upward or downward variation of 4 picks the multiplier specified in column 8 of the Schedule after adjustment as above, if any, shall be increased or decreased by one per cent.

(f) *Twisted Yarn and Double drawn qualities:*—

(i) *Dosuti:* For such qualities which are both double drawn in the warp and double wound in the weft, the appropriate multiplier after adjusting the count, reed and pick allowance shall be decreased by 5 per cent. with a minimum of  $1\frac{1}{2}$  annas.

(ii) *Dedsuti:* For all such qualities with double drawn in the warp or two ply weft the appropriate multiplier after adjusting the count, reed and pick allowance shall be decreased by  $2\frac{1}{2}$  per cent. with a minimum of  $\frac{3}{4}$  anna.

(iii) *Twisted Yarn Qualities:* For all qualities manufactured out of double or more twisted yarn, the appropriate multiplier after adjusting the count, reed and pick allowance shall be decreased by  $2\frac{1}{2}$  per cent. (with a minimum of  $\frac{3}{4}$  anna) in case both the warp and weft yarn are twisted and by  $1\frac{1}{2}$  per cent. (with a minimum of  $\frac{3}{8}$  anna) in case either warp or weft yarn is twisted.

(g) The following Compensatory Allowance for Grey cloth is permitted to those mills who obtain not less than 75 per cent. of their motive power by burning coal and/or fuel oil in their boilers. The allowance is also subject to the condition stipulated below:—

(i) The allowance shall be equivalent to  $2\frac{1}{2}$  per cent. of the realisation multiplier after the same has been adjusted if necessary, in accordance with (a) to (e) above.

- (ii) The allowance shall apply to the weight of grey yarn *only* from which the cloth is woven. Any scoured, bleached, dyed, printed or mercerised yarn used in the manufacture of cloth should be excluded from this allowance.

### BLEACHING, DYEING, FINISHING AND OTHER CHARGES

5. The charges specified below are for the total weight of yarn, that is, the yarn weight calculated in accordance with para. 3 above.

(a) *Bleaching and Finishing Charges:—*

- (i) For cloth of Groups I to VI— $3\frac{1}{2}$  as. per lb. of yarn woven.
- (ii) For cloth of Groups VII to XII— $4\frac{1}{2}$  as. per lb. of yarn woven.
- (iii) For cloth of Groups XIII to XV— $4\frac{1}{2}$  as. per lb. of yarn woven.
- (iv) Backfilling charges— $\frac{1}{2}$  anna per lb. of yarn woven.
- (v) Scouring charges— $1\frac{1}{2}$  as. per lb. of yarn woven.
- (vi) Schriener Calendering— $\frac{1}{2}$  anna per lb. of yarn woven.
- (vii) Water Proofing—3 as. per lb. of yarn woven.

(b) *Yarn Dyeing Charges for Fast to Bleach Shades:—*

- (i) Dark and Medium Shade border yarn for Sarees and Dhoties only—18 as. per lb. of yarn woven.
- (ii) Light shade border yarn for Sarees and Dhoties only— $11\frac{1}{2}$  as. per lb. of yarn woven.

**NOTE.**—For use of very dark colours higher charges (36 annas per lb. of yarn woven) will be sanctioned by the Textile Commissioner on application and approval of shades. In the absence of such specific sanction the charges shall not exceed 18 annas per lb.

- (iii) Dyed yarn used in sucies and shirtings if two or more colours are used— $13\frac{1}{2}$  annas per lb. of dyed yarn used for all shades.
- (iv) Fast to bleach dyed yarn used in qualities other than those mentioned in (i) and (ii) above.

Medium Shades— $13\frac{1}{2}$  annas per lb.

Light Shades—8 annas per lb.

(c) *Charges for dyeing yarn with sulphur dyes:—*

- (i) Dark Shades— $6\frac{1}{2}$  annas per lb.
- (ii) Medium and Light Shades— $3\frac{1}{2}$  annas per lb.

(d) *Piece Dyeing charges for Fast to Bleach Shades:—*

- (i) Medium or Dark Shades— $11\frac{1}{2}$  annas per lb. of yarn.
- (ii) Light Shades—8 annas per lb. of yarn.

(e) *Piece dyeing charges for Sulphur Dyes:—*

- (i) Dark Shades— $6\frac{1}{2}$  annas per lb. of yarn.
- (ii) Medium and Light Shades— $3\frac{1}{2}$  annas per lb. of yarn.

(f) *Piece dyeing charges for Naphthol Colours:—*

- (i) 1 per cent. Naphthol Shades— $6\frac{1}{2}$  annas per lb. of yarn.
- (ii) 2 per cent. Naphthol Shades—9 annas per lb. of yarn.

(g) *Other piece Dyeing Charges:—*

- (i) Mineral Khaki Dyeing— $6\frac{1}{2}$  annas per lb. of yarn.
- (ii) Hydron Blue Dyeing (Dark Shade)— $11\frac{1}{2}$  annas per lb. of yarn.
- (iii) Sulphur Blue Dyeing (Dark Shade)— $9\frac{1}{2}$  annas per lb. of yarn.
- (iv) Fast Aniline Black Dyeing— $10\frac{1}{2}$  annas per lb. of yarn.

(h) *Piece and Yarn Dyeing Charges for Commercial Quality. Direct or basic colours:—*

- (i) Dark Shades—5 $\frac{1}{2}$  annas per lb. of dyed yarn used in the body of cloth.
- (ii) Medium and Light Shades— $4\frac{1}{2}$  annas per lb. of dyed yarn used in the body of cloth.

**NOTE.**—(i) Dyeing of yarn for borders of Dhoties and Sarees with direct, basic or sulphur colours is not permitted.

(ii) The charges specified in items (b) to (h) of this paragraph are inclusive of scouring and/or bleaching charges.

6. *Cotton Dyeing Charges*:—

(i) Sulphur Colours—9 annas per lb. of actual dyed cotton used in the yarn. This is inclusive of scouring charges.

(ii) Dyeing charges for the use of Fast to Bleach dyes in Cotton Dyeing will be permitted for light or Medium shades on the basis of the depth of the resultant shade of yarn spun from such dyed cotton.

NOTE.—Fast to bleach cotton dyeing charges however cannot be permitted for Iazri Cloth which should be manufactured from a mixture of 25 to 33-1/3 per cent Sulphur Black Dyed Cotton and Grey Cotton.

7. *Mercerising Charges*:—

(a) 3½ as. per lb. for cloth 4 ozs. and heavier per sq. yard.

(b) 4½ as. per lb. for cloth lighter than 4 ozs. per sq. yard.

(c) 4½ as. per lb. for yarn mercerised for all counts.

NOTE.—The charges specified are applicable only to fully mercerised cloth. It should be noted carefully that no allowance shall be claimed for mercerised yarn if such yarn is used either in border or in the body of a cloth which is piece mercerised after weaving.

8. *Charges for Roller Printing* of all cloth of width 26" finished in fast to bleach Vat and Naphthol Colours. *Narrow width cloth shall not be printed, and no printing charges are permitted in such cases.*

(a) When the printed surface is less than one fifth (20 per cent.) of the total cloth surface, no printing charges shall be realised.

(b) When the printed surface is more than 20 per cent. but less than 33-1/3 per cent. of the total cloth surface, following charges shall be realised.

(i) Single colour Printing—17 pies per yard.

(ii) Two colour Printing—19 pies per yard.

(iii) Three colour printing—21 pies per yard.

(iv) If a cloth is printed with more than three colours, only three colour printing charges viz. 21 pies per yard shall be realised.

(c) When the printed surface is 33-1/3 per cent. or more of the total cloth surface, following Printing Charges shall be realised:—

(i) Single colour Printing—23 pies per yard.

(ii) Double colour Printing—26 pies per yard.

(iii) Three colour Printing—28 pies per yard.

(iv) If a cloth is printed with more than three colours only three colour printing charges viz. 28 pies per yard shall be realised.

(d) *Blotch Printed Design*.—A Blotch Printed Design is a design that has a coverage of over 75 per cent. of the total cloth surface with a solid print effect, achieved by line engraving, and having a high colour paste consumption.

NOTE.—A design will not be considered as a Blotch Design where the area coverage is achieved by stippled engraving.

Mills must send samples of the printed cloth in each and every colour set up in which they want to print the designs, while applying to this office for certificates to the effect that a design is 'Blotch Printed'.

Along with the certificates all approved sample cuttings will be sealed and attached.

Again when applying for approval of prices, mills shall have to send all the sample cuttings of the cloth in whichever colour set up the cloth is printed which should tally in all respects with the approved sample cuttings attached to the certificate. In other words, if a mill prints cloth in colours different from the approved sample, in such cases the extra charge prescribed will not be permitted although the design might have been approved.

Mills shall be permitted to claim an additional allowance of six pies per yard for 'Blotch Printed' designs of cloth over and above the roller printing charges specified in this paragraph provided the mills have obtained previously a certificate from the Textile Commissioner to the effect that the design is a 'Blotch Printed Design'. Mills should send samples for such certificate. Any allowance charged in the absence of such certificate shall be unlawful.

(e) Printing charges for cloth wider than 26" finished width shall be in proportion to the printing charges stipulated in (b), (c) and (d) above.

(f) Following additional charges may be realised for printing of borders on cloth.

(i) Where border is printed on both selvages—6 pies per yard.

(ii) Where border is printed on one selvage—3 pies per yard.

NOTE.—(i) The Printing charges enumerated in (b), (c), (d), (e) and (f) above are inclusive of any scouring and /or bleaching charges. If bleached or scoured cloth is either printed or dyed and discharge printed the charges specified above shall be reduced by 1½ annas per lb. of yarn woven.

(ii) Manufacturers of Grey cloth who subsequently scour and/or bleach the cloth for the purpose of printing shall be permitted to add the printing charges specified in items (b), (c), (d), (e) and (f) above to the prices of the Grey cloth.

#### 9. Dual Processing:—

(i) In cases where (a) cloth containing cotton dyed yarn is piece dyed, or (b) piece dyed cloth is subsequently printed, no charges for piece dyeing will be permitted.

(ii) No piece dyeing charges will be allowed in cases where cloth, containing more than 20 per cent. by weight of dyed yarn (in the warp or weft) is piece dyed.

#### 10. Raising Charges:—

(i) One passage two sides—3 pies per lb.

(ii) Two passages one side—3 pies per lb.

(iii) Three passages or more two sides—6 pies per lb.

#### 11. Dobby allowance for Borders in Dhoties and Sarees:—

(i) Upto 12 shafts—(a) 1½ annas per lb. for 32s warp and below.

(b) 3 annas per lb. for 36s warp and above.

(ii) From 13 shafts to 32 shafts: Double the charges in (i)

(iii) From 33 shafts and above: Three times the charges in (i).

#### 12. Allowance for Ground Dobby Weave:—

Warp Counts:	Charges per lb. of warp yarn woven		
	Upto 12 shafts:	From 13 to 32 shafts:	33 shafts and above
16s and below.	¾ anna.	1½ annas.	2¼ annas.
Between 16s and 35s.	1½ annas.	3 annas.	4½ annas.
Between 36s and 57s.	3 annas.	6 annas.	9 annas.
58s and above.	4½ annas.	9 annas.	13½ annas.

#### 13. Jacquard allowance:—

Warp Counts:	Charges per lb. of warp yarn woven			
	Upto 120 needles	above 120 and upto 240	over 240 & upto 400	above 400:
15s and below.	3 annas.	3½ annas.	4½ annas.	5½ annas.
Between 16s and 35s.	6 annas.	7½ annas.	9 annas.	10½ annas.
Between 36s and 57s.	9 annas.	11½ annas.	13½ annas.	15½ annas.
58s and above.	12 annas.	15 annas.	18 annas.	21 annas.

NOTE.—The allowance of Dobby and Jacquard work specified in paragraphs 11 to 13 above are to be added on the basis of weight of yarn in warp and border, exclusive of weight of weft yarn, but with the 5 per cent. allowance for wastage and coarseness of warp yarn. These charges would be permitted for the minimum number of Dobby shafts or Jacquard needles required for the reproduction of the design.

## 14. Drop-Box Allowance:—

Warp Counts.	Charges per lb. of yarn woven	
	2 and 3 shuttles	4 shuttles and above
15s and below.	4 annas.	5 annas.
Between 16s and 35s.	8 annas.	10 annas.
Between 36s and 57s.	12 annas.	15 annas.
58s and above.	16 annas.	20 annas.

NOTE.—The Drop-box allowance is to be taken on the total weight of yarn (warp and weft) in the piece including 5 per cent. allowance for wastage and coarseness. This allowance is permissible only for the minimum number of shuttles required for the reproduction of the pattern.

## 15. Leno Weave Allowance:—

(a) Doups per inch in Reed not exceeding	3	6	9	12	14	16	18
Allowance per inch of Grey width in annas per 24 yards piece	0.4	0.6	0.8	1.0	1.2	1.4	1.6

The maximum number of doups per inch in the reed for which the allowance will be given are:—

(b) Resultant counts 10s to 16s Max: 14 doups per inch.

17s to 28s Max: 16 doups per inch.

29s to 40s Max: 18 doups per inch.

NOTE.—(i) The term "Resultant Counts" is to be applied to the yarn passing through the doup. This is usually two or three-fold yarn.

(ii) In the case of patterned lenos i.e. when a part of the cloth is leno weave and part some other weave the number of doups per inch is to be determined by dividing the total number of doups in the reed by the loom state width of cloth.

(iii) When the number of doups exceeds the number mentioned in sub-paragraph (b) the allowance given will be limited to the weight of yarn based on the number of doups per inch in sub-paragraph (b).

## 16. Dhoties and Sarees Allowance:—

Border: (i) For Grey or Bleached double yarn in the borders of Dhoties and Sarees, the following charges per lb of border yarn used are to be taken.

	Rs.	As.	Ps.
2/10s (Indian)	1	14	0
2/20s (Indian)	2	11	0
2/30s (Indian)	3	3	0
2/40s (Indian)	3	11	0
2/40s (African)	4	14	0
2/44s (Giza 30)	5	6	0
2/60s (Uncombed) Karnak/Menoufi	6	15	0
2/60s (Combed) Karnak/Menoufi	7	8	0
2/80s (Combed) Karnak/Menoufi	9	2	0

(ii) For dyeing and mercerising, add appropriate charges provided in the preceding paragraphs.

NOTE.—(a) For Double yarn of counts other than those specified above following charges are to be realised.

Any count between 2/10s and 2/20s Indian—1.3 annas per count.

Any count between 2/20s and 2/30s Indian—0.8 anna per count.

Any count between 2/30s and 2/40s Indian—0.8 anna per count.

Any count between 2/36s and 2/44s African—1 annas per count.

Any count between 2/06s to 2/80s Egyptian or equivalent—1.3 annas per count.

(b) The charges specified in this paragraph are to be applied in respect of the total weight of warp yarn used in the border; and for arriving at the price of

ie full piece, the weight of the border yarn should be deducted and only the eight of the ground cloth taken for the purposes of linking with the realisation multiplier given in the Schedule.

(c) In addition to the above, the following compensatory allowance may be added to the final prices of Dhories and Sarees for loss of production:—

- (i) 3 pies per yard in the case of Dhories and Sarees manufactured from 16s warp and over and linked to Groups upto and including Group VIII;
- (ii) 6 pies per yard in the case of Dhories and Sarees linked with Groups IX and above.

NOTE.—These compensatory allowances will be realised in respect of the Dhories and Sarees the widths of which are not less than 40" either in Grey or bleached condition. These will, however, be also realised in respect of Dhories and Sarees the widths of which are less than 40" either in Grey or Bleached condition provided the entire responsibility of the disposal of such short width Dhories and Sarees rests with the Mills.

17. Dyeing charges for the use of coloured yarn in the Headings of Dhories and Sarees are not permitted.

18. Grandrelle Yarn:—

- (i) One end Grey and one end colour are to be treated for dyeing charges as single yarn in respect of weight and half the dyeing charges appropriate to the depth of shade will be allowed on the total weight.
- (ii) If both ends are coloured in different shades, the full weight will be taken, and the dyeing charges on full weight will be allowed at a rate which will be the average of the rates appropriate to each dyed shade.

19. Realisation for use of Rayon (Artificial Silk) Yarn in Cotton Cloth:—

Artificial Silk yarn is permitted to be used as Warp only in Dhory and Saree borders and as weft for the ground. Wherever artificial silk yarn is used in cotton cloth following prices per lb. of artificial silk yarn woven will be charged:—

- (a) Single Artificial Silk—Rs. 6-6-0.
- (b) Double artificial silk—Rs. 7-10-0.
- (c) For dyeing charge add Rs. 1-2-0 per lb. of artificial silk yarn in the case of fast to bleach dyeing.

20. Drill Allowance.—An allowance of half ( $\frac{1}{2}$ ) anna per lb. of yarn woven will be permissible provided the weight of warp and weft yarn per square yard of drill is not less than  $7\frac{1}{4}$  ozs.

NOTE.—The above allowance is not applicable to Twills which should be treated as Plain cloth.

21. Terry Motion Allowance—1 anna per lb. of yarn over and above the dobbie allowance for the weight of warp only.

22. Felt Calendering Allowance—Three pies per lb. for cloth linked to Group X to XV only.

23. For Bleached, Dyed (Light and Medium Shades) or Printed Mulls and Volles of 44" width and more and conforming to the following specifications, an additional allowance will be permitted as indicated against the respective qualities.

- (i) Linked to Group IX to XI with minimum of 48 Reed 44 picks—5 pies per yard.
- (ii) Linked to Group XII and above with minimum 56 Reed 48 picks—6 pies per yard.

24. In respect of the following qualities which are manufactured wholly from folded yarn in warp and/or weft, it will be permissible for mills while calculating selling prices to add doubling charges on the weight of doubled yarn used as Warp and/or Weft equivalent to the difference between the maximum ex-factory price for single and double yarn per lb. for the respective counts.

(1) Coatings:

- (a) Bleached and Finished, Plain or/Dobby weave.
- (b) Piece-Dyed Fast to Bleach or Sulphur Dyed.
- (c) Striped or check design wherein Fast to Bleach or Sulphur Dyed yarn is used.



(2) *Shirtings & Sucies, Plain Dobby or Leno:*

Wherein fast to bleach yarn is used.

(3) *Poplin:* Bleached or Dyed Fast to Bleach.(4) *Turkish Towels (Terry Towels):* For the use of folded yarn in Ground warp in Turkish Towels appropriate doubling charges will be permissible.

25. *Special Allowance for Umbrella cloth.*—The following allowances for the manufacture of umbrella cloth dyed sulphur or Aniline Black and shower proofed will be permitted.

(i) For cloth with 22s warp and below with 3/52s Reed and 60 Picks or above. { 3 annas per lb. of yarn woven.

(ii) For cloth with 28s warp and over with Reed 3/52s and 60 Picks or above. { 4 annas per lb. of yarn woven.

26. *Special Allowance for square mesh mosquito netting (Mock Leno) cloth.*—An additional allowance of five annas per lb. of yarn woven, over and above the allowance fixed for the use of African Cotton is permissible for square mesh mosquito netting cloth provided African or equivalent cotton is used both warp and weft yarn and the cloth is linked to Group VII and made fully upto the Government Specification No. CX-80(a).

27. *Allowance for Handkerchiefs.*—Provided the basic cloth is linked to Group X and over:—

(i) Hem-stitched: 25 per cent. above the final price arrived at on the basis of the Schedule;

(ii) Ordinary stitched: 10 per cent. above the final price arrived at on the basis of the Schedule.

The above charges are inclusive of ironing and packing.

(iii) Hemming charges for towels 1 anna each.

Hemming charges for sheets 2 annas each.

28. *Yarn in Selvedges used in Cloths other than Patti Mulls and Voiles.*—Double or single yarn if any, used in selvedges of cloth other than Patti Mulls and Voiles should only be treated falling within the Warp yarn used in the cloth and will not be permitted to be taken as border yarn and will not be allowed the special charges for border yarn.

29. *Tapestries and Furnishing Fabrics.*—Ceiling Prices for these will be fixed by the Textile Commissioner. Forms of manufacturing particulars are, therefore, required to be submitted by the Mills direct to the Textile Commissioner together with samples of the qualities.

30. *Bed Sheets or Chaddars.*—A compensatory allowance of 3 pies per yard will be permissible for Plain Woven Bed Sheets or Chaddars in which headings or cross borders are introduced.

## 31. SCHEDULE FOR CALCULATION OF BLANKET CEILING PRICES

Warp	Weft	Reed	Picks.	Realisation multiplier per	lb. of yarn woven in annas.
14s	2s	36	20	22.50	

NOTE.—(a) No adjustment is to be made for variation in counts of weft below 2s, adjustments for variation in counts of warp below and above 14s, and of weft above 2s, is to be made on the same basis as provided in the Schedule.

(b) For variation in Reed and Pick: Same as in the Schedule.

(c) The multiplier is to be applied for all Blankets where direct dyed cotton hard waste has been used.

(d) In case of Sulphur Dyed Cotton Blanket, an extra charge of 9 annas per lb. of dyed cotton actually used should be taken.

(e) No heading or hemming charges are to be taken.

(f) Raising charges are half an anna per lb. of yarn woven.

32. *Rounding off of ex-factory and Retail Prices:*—

(i) Where the ex-factory prices are stamped per yard the prices should be rounded off by treating 0.51 pie and above as one pie and omitting 0.50 pie and below.

(ii) Where the ex-factory prices are stamped per pair or per piece the following method should be adopted:—

0.125 anna and below to be omitted.

0.126 anna and above upto 0.375 anna to be taken as  $\frac{1}{4}$  anna.

0.376 anna and above upto 0.625 anna to be taken as  $\frac{1}{2}$  anna.

0.626 anna and above upto 0.875 anna to be taken as  $\frac{3}{4}$  anna.

0.876 anna and above to be taken as one anna.

(iii) In respect of the maximum retail price to be stamped on cloth, rounding off should be done in the following manner.—

(a) Where the retail price is stamped per yard the rounding off should be done by omitting all fractions of a pie, i.e. even .99 pie should be omitted.

(b) Where the retail price is stamped per pair or per piece the rounding off should be to the lower quarter of an anna, as for instance 11.99 pies should be rounded off to 9 pies and 2.99 pies would have to be omitted altogether.

33. *Packing*.—Cloth prices calculated as above are inclusive of charges for standard make up and packing; in securely packed bales as under, starting from the inner most layer.

1 layer of paper, kraft, wrapping (inner) or Fents.

1 layer of light hessian, fents or Chatai (Palm leaf matting).

1 layer of paper, packing, waterproof or 1 layer of hessian lined with Alcatheene.

1 layer of Tarpaulin (only during the Monsoon Months).

1 layer of Heavy or Medium Hessian (outer).

The ropes used should be of standard gauge and should be used on all the six sides of each bale in the case of Dhooties, Sarees etc.

NOTE.—Where tarpaulin is not readily available an additional layer of waterproof packing paper can be used

#### SCHEDULE 'B10'

*Maximum Ex-Factory Prices of Yarn Packed by the Mills after 30th September 1951*

										Per 10 lbs.		
										Rs.	A.	P.
$\frac{3}{8}$ s Waste	.	.	.	.	.	.	.	.	.	9	10	0
$1\frac{1}{8}$ s "	.	.	.	.	.	.	.	.	.	9	10	0
2s "	.	.	.	.	.	.	.	.	.	10	0	0
3s "	.	.	.	.	.	.	.	.	.	10	1	0
4s "	.	.	.	.	.	.	.	.	.	10	2	0
6s "	.	.	.	.	.	.	.	.	.	11	0	6
7s "	.	.	.	.	.	.	.	.	.	11	1	0
$1\frac{1}{2}$ s coloured mixing	.	.	.	.	.	.	.	.	.	9	12	0

Counts	Cotton	Minimum product of counts andlea strength in lbs.	Price per 10 lbs.	
			Single	Two-foi
1	2	3	4	
			Rs. A. p.	Rs. a. p.
4s	Indian . . . .	800	12 14 6	13 12 6
6s	" . . . .	800	13 2 6	14 0 6
8s	" . . . .	800	13 6 6	14 4 6
10s	" . . . .	800	14 5 0	15 0 6
12s	" . . . .	800	14 9 0	15 13 6
14s	" . . . .	1100	16 10 0	17 14 6
16s	" . . . .	1100	17 4 0	19 2 6
18s	" . . . .	1200	18 12 0	20 13 0

1	2	3	4	5
			Rs. A. P.	Rs. A. P.
20s	Indian . . . .	1200	19 0 0	21 3 6
22s	" . . . .	1200	19 6 0	21 13 0
24s	" . . . .	1200	19 12 0	22 6 6
26s	" . . . .	1200	22 0 6	24 11 0
28s	" . . . .	1200	22 4 6	24 15 0
30s	" . . . .	1200	22 8 6	25 3 6
32s	" . . . .	1200	22 14 6	25 9 6
36s	" . . . .	1300	23 9 6	26 11 0
40s	" . . . .	1300	24 10 6	28 0 6
40s	Foreign African/ Californian . .	1600	37 14 0	41 4 0
42s	Do. . . .	1600	38 4 0	41 12 6
44s	Do. . . .	1600	38 10 0	42 5 0
60s	Foreign Giza 30 and other equivalent Cottons—Carded .	1800	45 11 0	51 3 0
60s	Foreign Giza 30 and other equivalent Cottons—Combed .	2000	49 15 0	55 7 0
60s	Foreign Egy. Karnak/ Menoufi—Carded .	2000	52 1 6	57 9 6
60s	Foreign Egy. Karnak/ Menoufi—Combed .	2200	57 4 6	62 12 6
80s	Foreign Egy. Karnak/ Menoufi—Carded .	1800	57 1 6	63 13 6
80s	Foreign Egy. Karnak/ Menoufi—Combed .	2000	62 5 0	71 1 0
100s	Foreign Egy. Karnak/ Maarad Superior— Combed . . . .	2000	72 15 6	85 3 6
4s to 9s	Mixed yarn . . . .	....	7 9 6	8 7 6
10s to 20s	Mixed yarn . . . .	....	10 7 0	12 11 0
22s to 30s	Mixed yarn . . . .	....	11 6 0	14 1 0
32s to 40s	Mixed yarn . . . .	....	14 6 6	17 12 6
42s to 50s	Mixed yarn . . . .	....	20 4 0	24 8 0
52s to 60s	Mixed yarn . . . .	....	25 0 0	30 8 0
62s to 80s	Mixed yarn . . . .	....	31 8 0	37 8 0
82s to 100s	Mixed yarn . . . .	....	38 0 0	46 10 0

NOTE.—In the case of yarn the rounding off of the Retail price should be to the lower half anna, that is 11.99 pias should be rounded off to 6 pias and 5.99 pias will have to be omitted altogether.

1. All prices are for gray yarn of full count (subject to standard tolerances in count) and of the minimum count less strength product given in column 3, full reeling in hanks packed in 10s lbs. bundles and in bales/cases.

2. Odd counts of yarn are not permitted for sale.

3. For folded yarns over two-fold add 1 anna per ply to the two-fold prices indicated.

4. For other counts (exclusive of fractional counts the ex-factory price shall be the price specified above, for the count next below, increased by:—

3 annas per count in the case of 32s to 60s (Carded).

4 annas per count in the case of 60s to 80s (Combed).

5 annas per count in the case of 80s to 100s (Combed).

5. Choosing and/or doining charges including case packing { Rs. 2 per 10 lbs. upto and including 30s.  
Rs. 3 per 10 lbs. over 30s.

6. Yarn supplied on beams may be charged by the supplying manufacturer at the following maximum prices:—

(a) Upto and including 20s . . . . @ 2 annas per lb. above the ex-mill price per bundle as notified.

(b) Over 20s and upto and including 40s . . @ 3 annas per lb. above the ex-mill price per bundle as notified.

(c) Over 40s . . . . . @ 4 annas per lb. above the ex-mill price per bundle as notified.

(d) Yarn delivered by a manufacturer on bobbins or in any other form will not be charged anything higher than the ceiling price or ex-mill price whichever is lower.

7. Mills who obtain not less than 75 per cent of their motive power by burning coal and/or fuel oil in their boilers will be permitted to increase the above prices of grey yarn by 2½% as compensatory coal and/or fuel oil allowance rounding off the final price to the nearest half anna.

8. *Packing.*—The above yarn prices are inclusive of charges for standard make up and packing, in securely packed bales as under, starting from the innermost layer.

- 1 layer of paper, kraft, wrapping (inner) or fents,
- 1 layer light hessian, Fents or Chatai (Palm leaf matting).
- 1 layer of paper, packing, waterproof, or 1 layer of Hessian lined with Alcahene.
- 1 layer of tarpaulin (only during monsoon months).
- 1 layer of Heavy or Medium Hessian (outer).

NOTE.—Where tarpaulin is not readily available an additional layer of waterproof paper can be used.

### SCHEDULE 'C10'.

*Schedule of Maximum ex-factory Prices of Sewing Thread Yarn Packed by the Mills After 30th September, 1951.*

Serial No.	Counts.	Type of cotton.	Minimum Lea Breaking Strength at R.H. 60/70%.		Description	Maximum ex-factory price per bundle of 10 lbs. Bleached/Dyed.
			Grey	Bld./Dyed.		
1	2	3	4	5	6	
			lbs.	lbs.		Rs. AS. ps.
1	2/20s	Indian	200	190	Bleached	28 10 0
2	2/20s	Indian	200	190	Bld. Dyed Direct	31 7 0
3	2/20s	Indian	200	190	Bld. Dyed Sul. Colours	32 13 0
4	2/28s	Indian	170	160	Bleached	34 8 0
5	2/28s	Indian	170	160	Bld. Dyed Direct	37 5 0
6	2/28s	Indian	170	160	Bld. Dyed Sul. Colours	38 12 0
7	2/30s	Indian	160	150	Bleached	34 13 0
8	2/30s	Indian	160	150	Bleached Dyed Direct	37 10 0
9	2/30s	Indian	160	150	Bleached Dyed Sul. Colours	39 0 0
10	2/8s	African	Single Thread Test 25" = 7½ lbs.		Bld. & Mered.	43 2 0
	Crochet					
11	2/8s	African	Single Thread Test 25" = 7½ lbs.		Bld. Dyed Fast and Mered.	53 11 0
	Crochet					
12	2/8s	Superior	Do.		Bld. & Mered.	53 7 0
	Crochet	Egyptian.				
13	2/8s	Superior	Do.		Dyed Fast & Mered.	64 0 0
	Crochet	Egyptian				
14	2/10s	Superior	Single Thread Test 25" = 6 lbs.		Bld. Mered. & Gassed	61 1 0
	Crochet	Egyptian				
		Combed.				
15	2/12s	African	Single Thread Test 25" = 5 lbs.		Bld. & Gassed	43 0 0
	Crochet					
16	2/12s	African	Single Thread Test 25" = 5 lbs.		Bld. Mered. and Gassed	45 2 0
	Crochet					
17	2/12s	African	Single Thread Test 25" = 5 lbs.		Bld. Dyed Fast Merced. & Gassed.	55 11 0
	Crochet					
18	2/12s	Superior	Single Thread Test 25" = 5 lbs.		Bld. & Gassed	53 5 0
	Crochet.	Egyptian.				

1	2	3	4	5	6
			lbs.		Rs. AS. PS.
19	2/12s	Superior	Single Thread Test	Bld. Merced. and Gassed	55 7 0
	Crochet	Egyptian.	25" = 5 lbs.		
20	2/12s	Superior	Single Thread Test	Bld. Dyed Fast Merced. & Gassed	66 0 0
	Crochet	Egyptian.	25" = 5 lbs.		
21	2/12s	African	Single Thread Test	Bld. Merced. & Gassed	50 3 0
	Crochet.	Combed.	25" = 5 lbs.		
22	2/12s	African	Single Thread Test	Bld. Dyed Fast Merced. & Gassed	60 12 0
	Crochet.	Combed.	25" = 5 lbs.		
23	2/12s	Superior	Single Thread Test	Bld. Merced. & Gassed	61 10 0
	Crochet.	Egyptian	25" = 5 lbs.		
		Combed.			
24	2/12s	Superior	Single Thread Test	Bld. Dyed Fast Merced. & Gassed	72 3 0
	Crochet.	Egyptian	25" = 5 lbs.		
		Combed.			
25	2/16s	Egyptian	Single Thread Test	Bld. Merced. & Gassed	57 6 0
		Carded.	5" = 4½ lbs.		
26	2/16s	Egyptian	Single Thread Test	Bld. Merced. & Gassed	63 9 0
		Combed.	25" = 4½ lbs.		
27	9/22s	Egyptian	Single Thread Test	Bleached	58 3 0
		Carded.	25" = 14" = 14 lbs.		
28	9/22s	Egyptian	Single Thread Test	Bleached Polished & Direct Dyed	61 0 0
		Carded.	25" = 14 lbs.		
29	9/22s	Egyptian	Single Thread Test	Bleached	64 6 0
		Combed.	25" = 14 lbs.		
30	9/22s	Egyptian	Single Thread Test	Bld. Polished & Direct Dyed	67 3 0
		Combed.	25" = 14 lbs.		
31	4/24s	Egyptian	Single Thread Test	Bld. & Merced.	60 8 0
		Carded.	25" = 5 lbs.		
32	2/28s	African	200	190 Bleached	50 1 0
33	2/28s	African	200	190 Dyed Direct	52 14 0
34	2/28s	African	200	190 Dyed Sul. Colours	54 5 0
35	2/28s	Superior	200	230 Bleached	60 6 0
		Fine	240		
36	2/28s	Egyptian.	240	230 Dyed Direct	63 3 0
		Superior			
37	2/28s	Egyptian	240	230 Dyed Sul. Colours	64 0 0
		Superior			
38	2/30s	Egyptian.	190	180 Bleached	50 1 0
39	2/30s	African	190	180 Dyed Direct	53 1 0
40	2/30s	African	190	180 Dyed Sulphur Colours	54 1 0
41	2/30s	Superior	230	220 Bleached	60 1 0
		Egyptian			
42	2/30s	Superior	230	220 Dyed Direct	63 1 0
		Egyptian.			
43	2/30s	Superior	230	220 Dyed Sul. Cols.	64 1 0
		Egyptian.			
44	2/30s	Superior	230	220 Dyed Fast	71 1 0
		Egyptian.			
45	2/30s	Superior	230	220 Bld. & Polished	66 1 0
		Egyptian			
		Combed.			
46	6 × 2/30s	African	205 for 2/30s	195 Bleached	51 1 0
47	6 × 2/30s	African	205	195 Bld. & Dyed Fast	62 1 0
48	6 × 2/30s	Superior	205	195 Bleached	62 1 0
		Egyptian.			
49	6 × 2/30s	Superior	205	195 Bld. & Dyed Fast.	72 1 0
		Egyptian			
50	6/36s	Egyptian	Single Thread Test	Bleached	69 1 0
		Combed.	25" = 5 lbs.		
51	6 × 2/36s	Egyptian	Single Thread Test	Bld. Merced. and Gassed	73 1 0
		Combed.	25" = 12 lbs.		
52	12/36s	Egyptian	Single Thread Test	Bld. Merced. & Gassed.	73 1 0
		Combed.	25" = 11 lbs.		
53	12/36s	Egyptian	Single Thread Test	Bld. Merced. Gassed & Dyed Fast.	84 1 0
		Combed.	25" = 11 lbs.		

1	2	3	4	5	6
			lbs.		Rs. As. Ps.
54	2/40s	African	160	150 Bleached	52 0 0
55	2/40s	African	160	150 Dyed Direct	55 3 0
56	2/40s	African	160	150 Dyed Sulphur Colours	56 10 0
57	2/40s	Egyptian Combed.	190	170 Bld. and Polished	68 14 0
58	6 × 2/40s	African	160 for 2/40s.	150 Bleached	53 13 0
59	6 × 2/40s	African	160	150 Bleached and Dyed Fast	64 5 0
60	2/50s	Egyptian Combed.	135	125 Bleached and Polished	72 12 0
61	4/50s	Egyptian Combed.	Single Thread Test 25" = 2½ lbs.	Bleached	73 0 0
62	4/50s	Egyptian Combed.	Single Thread Test 25" = 2½ lbs.	Bleached Merced Gassed and Polished.	76 6 0
63	4/60s	Egyptian Combed.	Single Thread Test 25" = 2½ lbs.	Bleached	78 14 0
64	6/60s	Egyptian Combed.	Single Thread Test 25" = 3 lbs.	Bleached	79 2 0

BOMBAY,  
Dated the 28th Sept. 1951.

[9(a)-Tex. 1/49]  
T. SWAMINATHAN,  
Textile Commissioner.

RUBBER CONTROL  
New Delhi, the 3rd October 1951

**S.R.O. 1578.**—In exercise of the powers conferred by section 25 of the Rubber (Production and Marketing) Act, 1947 (XXIV of 1947), the Central Government hereby directs that the following further amendment shall be made in the Rubber (Production and Marketing) Rules, 1947, namely:—

To rule 9 of the said Rules, the following proviso shall be added, namely:—

"Provided that the Board may with the permission of the Central Government hold only one meeting in any particular year".

[No. 24(19)-Plant/51]

P. V. S. SARMA, Under Secy.

New Delhi, the 6th October 1951

**S.R.O. 1579.**—In exercise of the powers conferred by section 3 of the Essential Supplies (Temporary Powers) Act, 1946 (XXIV of 1946), the Central Government is pleased to direct that the following further amendments shall be made in the Government of India, Ministry of Industry and Supply Notification No. 81-Tex.1/48 (1), dated the 4th December 1948, namely:—

In the said notification—

(1) in paragraph (1) after the letters, word and figure "CST No. 5" the letters, word and figure "CST No. 5A" shall be inserted;

(2) in the forms, after the Form CST No. 5 the following form shall be inserted:—

"CST-5A

Zone..... Mill's Serial No. .... Spinnig..... Mill.....  
Composite  
Checked by..... Entered by.....

(Entries above this line should not be filled in by the person making the return.)

FORM CST No. 5A

SURPLUS COTTON SOFT AND HARD WASTES DURING THE CALENDAR  
MONTH OF 195

**Important.**—This form should be completed and sent to the office of the Textile Commissioner, CST Section, Ballard Estate, Bombay 1, so as to reach on or before

the 10th of every month giving details relating to the previous month. Manufacturers are advised in their own interest to post the returns under a Certificate of Posting or Registered for Acknowledgment Due.

**Instructions.**—1. Cotton Soft Waste includes all varieties of soft wastes such as various droppings and gutterly after willowing or cleanings. Flat Strips, Comber Waste, Oily and all others which cannot be re-utilised in the mill for spinning.

2. Yarn Hard Waste should include all grey and coloured warping, winding, reeling hard wastes; bobbin cut wastes; pulled out and broken cops; oily and dirty hard waste; sized ends—short or long—that cannot be re-utilised in the mill for producing cloth.

Name of Manufacturer .....Texmark No.....

Address .....Province or State .....

W A S T E	Opening Balance	Obtained during the month		Total Waste available (2+3+4)	Disposed of during the month				Stock with mills at the end of the month (9—5)
		Within the Mill	Bought or borrowed		Consumed in the mills waste plant	Sold	Lent or returned on account of loan	Total disposed of (6+7+8)	
1	2	3	4	5	6	7	8	9	10
Soft Waste (in lbs.)									
Hard Waste (in lbs.)									

I do hereby declare that I have compared the above particulars with the records and books of my mill and that they are, in so far as I can ascertain, accurate and complete.

Date

Place

*Signature of Manager or Managing Agents."*

[No. 9(5)-Tex.1/49]

S. A. TECKCHANDANI, Under Secy.

## MINISTRY OF FOOD AND AGRICULTURE

### AGRICULTURE

*New Delhi, the 5th October 1951*

**S.R.O. 1580.**—In exercise of the powers conferred by sub-sections (2) and (3) of section 8 of the Provident Funds Act, 1925 (XIX of 1925), the Central Government hereby adds to the Schedule to the said Act the name of the Indian Council of Agricultural Research and directs that the provisions of the said Act shall apply to the Provident Fund established for the benefit of the employees of the said Council.

[No. F.1-45/51-Com-I.]

S. K. GHOSE, Under Secy.

*New Delhi, the 13th October 1951*

**S.R.O. 1581.**—In exercise of the powers conferred by clause 2(a) of Vegetable Oil Products Control Order, 1947 as subsequently amended *vide* Ministry of Agriculture Notification No. 2-VP(2)/48, dated the 9th October, 1948, the Vegetable Oil Products Controller for India is hereby pleased to confer upon the officers specified in Col. 2 of the Schedule hereto annexed in respect of their respective jurisdiction in the State mentioned in Col. 1, the powers of the Controller under clause 8-A of the said order.

## THE SCHEDULE

State (1)	Designation of authority (2)
Bombay ... ..	1. The District Supply Officer, Baroda. 2. The District Distribution Superintendent, Baroda. 3. The City Rationing Officer, Baroda. 4. Revenue Officers not below the rank of a mahalkari, Baroda.

[No. 2VP(2)/51]

P. A. GOPALAKRISHNAN,  
Vegetable Oil Products Controller for India

## MINISTRY OF HEALTH

New Delhi, the 5th October 1951

**S.R.O. 1582.**—In exercise of the powers conferred by clause (f) of sub-section (2) of section 12 of the Drugs Act, 1940 (XXIII of 1940), the Central Government hereby directs that the following further amendment shall be made in the Drugs Rules, 1945, the same having been previously published as required by the said section, namely:—

In the said Rules—

After rule 43, the following rule shall be inserted, namely:—

"43A. No drugs shall be imported into India except through one of the following places, namely:—

*Ferozepore Cantonment and Amritsar Railway Stations.*—In respect of drugs imported by rail across the frontier with West Pakistan.

*Ranaghat, Bongaon and Mahiassan Railway Stations.*—In respect of drugs imported by rail across the frontier with East Pakistan.

*Castle Rock Railway Station.*—In respect of drugs imported by rail across the frontier with Goa.

*Madras, Calcutta, Bombay and Cochin.*—In respect of drugs imported by air into India.

*Madras, Calcutta, Bombay, Delhi and Ahmedabad.*—In respect of drugs imported by air into India."

[No. F.7-11/48-D.]

J. N. SAKSENA, Under Secretary

New Delhi, the 5th October 1951

**S.R.O. 1583.**—Dr. Vatakkapat Govindan Nair, L.M. & S., M.R.C.P. (Ed) has been duly elected as a member of the Medical Council of India from Madras under clause (c) of sub-section (1) of section 3 of the Indian Medical Council Act, 1933 (XXVII of 1933) with effect from the 18th September, 1951, vice Dr. Satakopan.

[No. F.5-5/51-N]

KRISHNA BIHARI, Asst. Secy.



**MINISTRY OF WORKS, PRODUCTION & SUPPLY**

*New Delhi, the 3rd October 1951*

**S.R.O. 1584.**—In exercise of the powers conferred by section 28 of the Indian Boilers Act, 1923 (V of 1923), the Central Boilers Board hereby directs that the following amendment shall be made in the Indian Boiler Regulations, 1950, the same having been previously published as required by sub-section (1) of section 31 of the said Act, namely:—

In regulation 151 of the said Regulations—

(a) In clause (d), the words “and stress relieved.” shall be added at the end.

(b) After clause (f), the following clause shall be inserted, namely:—

“(g) The technique employed in all field welding of tubes shall be subject to the approval of the Chief Inspector of Boilers.”

[No. M/BL-304(54).]

N. P. DUBE, Secy.

**MINISTRY OF LABOUR**

*New Delhi, the 5th September 1951*

**S.R.O. 1585.**—In exercise of the powers conferred by section 7 of the Coal Mines Provident Fund and Bonus Schemes Act, 1948 (XLVI of 1948), the Central Government hereby directs that the following further amendment shall be made in the Coal Mines Provident Fund Scheme published with the notification of the Government of India, in the Ministry of Labour No. P.F.15(5)/48, dated the 11th December 1948, namely:—

In the said Scheme:—

For sub-paragraph 3 of paragraph 66, the following sub-paragraph shall be substituted, namely:—

“(3) If the person to whom any amount is to be paid under this Scheme, is a minor or lunatic for whose estate a guardian under the Guardians and Wards Act, 1890 (VIII of 1890), or a manager under the Indian Lunacy Act, 1912 (IV of 1912), as the case may be, has been appointed, the payment shall be made to such guardian or manager. If no such guardian or manager has been appointed, the payment shall be made to such person as the Commissioner, where the amount does not exceed Rs. 300, or the Chairman of the Board, in any other case, considers to be the proper person representing the minor or lunatic, and the receipt of such person for the amount paid shall be sufficient discharge thereof.”

[No. P.F.2(13)/51.]

S. MULLICK, Dy. Secy.

*New Delhi, the 5th October 1951*

**S.R.O. 1586.**—In exercise of the powers conferred by sub-section (1) of section of the Dock Workers (Regulation of Employment) Act, 1948 (IX of 1948), the Central Government hereby makes the following Scheme for the Port of Calcutta, the same having been previously published as required by the said sub-section, namely:—

**THE SCHEDULE****THE CALCUTTA DOCK WORKERS (REGULATION OF EMPLOYMENT) SCHEME 1951.**

**1. Name of the Scheme.**—This Scheme may be called the Calcutta Dock Workers (Regulation of Employment) Scheme, 1951, and is hereinafter referred to as “the Scheme.”

**2. Objects and Application.**—(1) The Objects of the Scheme are to ensure greater regularity of employment for dock workers and to secure that an adequate number of dock workers is available for the efficient performance of dock work.

(2) The Scheme relates to the Port of Calcutta and shall apply to the classes or descriptions of dock work and dock workers set out in the Schedule annexed to the Scheme:

Provided always that the Scheme shall not apply to any dock worker unless he is employed or registered for employment in connection with the loading, unloading, movement or storage of cargoes or work in connection with the preparation of ships or other vessels for the receipt or discharge of cargoes or for leaving port.

(3) The Scheme shall apply to registered dock workers and registered employers.

**3. Interpretations.**—In this Scheme, unless there is anything repugnant in the subject or context—

- (a) "the Act" means the Dock Workers (Regulation of Employment) Act, 1948 (IX of 1948);
- (b) "Administrative Body" means the Administrative Body appointed under clause 5;
- (c) "Board" means the Calcutta Dock Labour Board constituted under clause 4;
- (d) "cargo" and "dock worker" have the meanings respectively assigned to them in the Act;
- (e) "daily worker" means a registered dock worker who is not a monthly worker;
- (f) "dock employer" means the person by whom a dock worker is employed or is to be employed;
- (g) "dock work" means operations at places or premises to which the Scheme relates, ordinarily performed by dock workers of the classes or descriptions to which the Scheme applies;
- (h) "employer's register" means the register of dock employers maintained under the Scheme;
- (i) "monthly worker" means a registered dock worker who is engaged by a registered employer on monthly wages under a contract which requires at least one month's notice for its termination;
- (j) "register or record" means the register or record of dock workers maintained under the Scheme;
- (k) "registered dock worker" means a dock worker whose name is for the time being entered in the register or record;
- (l) "registered employer" means a dock employer whose name is for the time being entered in the employer's register;
- (m) "Registration Committee" means the Registration Committee appointed under clause 28;
- (n) "reserve pool" means a pool of registered dock workers who are available for work, and who are not, for the time being, in the employment of a registered employer as a monthly worker;
- (o) "week" means the period commencing from mid-night of Saturday and ending on the midnight of the next succeeding Saturday;
- (p) "Special Officer" means the special officer appointed under clause 6.

**4. Calcutta Dock Labour Board—Establishment of.**—(1) The Central Government shall, by notification in the official Gazette, constitute a Board to be called the "Calcutta Dock Labour Board" which shall, subject to the provisions hereinafter contained, be responsible for the administration of the Scheme.

(2) The Board shall be a body corporate by the name aforesaid, having perpetual succession and a common seal, with power to acquire, hold and dispose of property, both movable and immovable, and to contract, and shall by the said name sue and be sued.

(3) The Board shall consist of twelve members to be appointed by the Central Government and shall include an equal number of members representing—

(i) the Central Government,

(ii) the dock workers, and

(iii) the employers of dock workers and shipping companies

(4) The Chairman of the Board shall be nominated by the Central Government from among the members representing the Government and the Vice-Chairman of the Board shall be elected by the members of the Board from among themselves.

(5) The persons representing respectively the dock workers and the employers shall be appointed after consulting such Association of persons as appear to the Central Government to be representative of such workers and such employers.

(6) There shall be paid to the non-official members of the Board such salaries, fees and allowances as may subject to the approval of the Central Government, be determined by the Board, from time to time.

(7) (a) The members of the Board shall hold office for three years and shall be eligible for re-appointment. A member appointed to fill a casual vacancy shall hold office for the unexpired portion of the term of the person in whose place he is appointed.

(b) A member, other than the Chairman, may resign his office by a letter in writing addressed to the Chairman.

(c) The Chairman may resign his office by a letter in writing addressed to the Central Government.

(d) If a member proposes to proceed out of India, he shall, before doing so, intimate to the Chairman, the anticipated date of his departure from, and of his return to, India and, if he intends to be absent from India for a period exceeding six months, he shall tender his resignation.

(e) A member shall be deemed to have vacated his office:—

(i) if he proceeds out of India without complying with the provisions of sub-clause (7)(d);

(ii) if he becomes an insolvent;

(iii) if he is convicted of any offence which, in the opinion of the Central Government, involves moral turpitude;

(iv) if he is absent from three consecutive meetings of the Board without leave of absence from the Chairman;

(v) if, in the opinion of the Central Government, a member who was appointed to represent dock workers or employers of dock workers and shipping companies ceases to be representative of dock workers or their employers or the shipping companies, as the case may be; or

(vi) if, in the opinion of the Central Government, it is undesirable that he should continue to be a member.

(8) No act done by the Board shall be questioned merely on the ground of the existence of any vacancy in, or defect in the constitution of, the Board.

(9) The quorum and procedure of the Board shall be such as the Board may from time to time determine.

(10) If any question arises for the decision of the Board, it shall be decided by a resolution of the majority of the members of the Board present and voting.

**5. Administrative Body.**—(1) The Central Government may, by notification in the Official Gazette, constitute a body consisting of such employers of dock workers as the Central Government may nominate in this behalf or appoint any other authority for the purpose of carrying on the day-to-day administration of the Scheme.

(2) The Administrative Body shall subject to the supervision and control of the Board and subject to the provisions of clause 9 carry on the day-to-day administration of the Scheme.

(3) The Central Government may for sufficient cause remove any authority appointed under sub-clause (1):

Provided that no such authority shall be removed unless it has been given a reasonable opportunity of being heard.

**6. Special Officer and other servants of the Board.**—The Board may appoint a Special Officer and such other officers and servants and pay them such salaries and allowances and prescribe such terms and conditions of service as it deems fit:

Provided that no post carrying a salary of rupees five hundred per mensem or more, shall be created and no appointment to such post shall be made by the Board except with the previous approval of the Central Government.

**7. Functions of the Board.**—(1) The Board may take such measures as it may consider desirable for furthering the objectives of the Scheme set out in clause 2, including measures for:

(a) ensuring the full and proper utilisation of dock labour for the purpose of facilitating the rapid and economic turnaround of vessels and the speedy transit of goods through the port;

- (b) regulating the recruitment and entry into and the discharge from the Scheme of dock workers and the allocation of registered dock workers to registered employers;
- (c) determining and keeping under review in consultation with the Administrative Body the number of registered employers and registered dock workers from time to time on the registers or records and the increases or reductions to be made in the numbers in any such registers or records;
- (d) keeping, adjusting and maintaining the employers' register entering or re-entering therein the name of any dock employer and, where circumstances so require, removing from the register the name of any registered employer, either at his own request or in accordance with the provisions of the Scheme;
- (e) keeping, adjusting and maintaining from time to time such registers or records, as may be necessary, of dock workers including any registers or records of dock workers who are temporarily not available for dock work and whose absence has been approved by the Administrative Body and, where circumstances so require, removing from any register or record the name of any registered dock worker either at his own request or in accordance with the provisions of the Scheme;
- (f) the grouping or regrouping of all registered dock workers into such groups as may be determined by the Board after consultation with the Administrative Body and thereafter reviewing the grouping of any registered dock worker on the application of the Administrative Body or of the registered dock worker;
- (g) making satisfactory provision for the training and welfare of registered dock workers including medical services, in so far as such provision does not exist apart from the Scheme;
- (h) levying and recovering from registered employers contributions in respect of the expenses of the Scheme;
- (i) making satisfactory provision for health and safety measures in places where dock workers are employed in so far as such provision does not exist apart from the Scheme;
- (j) borrowing or raising money and issuing debentures or other securities and, for the purpose of securing any debt or obligation, mortgaging or charging all or any part of the property of the Board.

(2) The income and property of the Board from whatever source derived shall be applied solely towards the objects of the Scheme and no portion thereof shall be paid or transferred directly or indirectly by way of dividend, bonus, or otherwise howsoever by way of benefit to the members of the Board; provided that nothing herein shall prevent the payment of reasonable and proper remuneration and expenses to any officer or servant of the Board or to any member of the Board in return for any services actually rendered to the Board, nor prevent the payment of interest at a reasonable rate on money lent or reasonable and proper rent for premises demised or let by any member to the Board.

(3) The Board shall cause proper accounts to be kept of the costs of operating the Scheme and of all receipts and expenses under the Scheme.

(4) The Board shall submit to the Central Government an annual report on the working of the Scheme and an audited balance sheet.

**3. Functions of the Administrative Body.**—Without prejudice to the powers and functions of the Board, the Administrative Body shall be responsible for the administration of the Scheme and shall in particular be responsible for—

- (a) the keeping, adjusting and maintaining the employers' register, entering or re-entering therein the name of any dock employer and, where circumstances so require, removing from the register the name of any registered employer, either at his own request or in accordance with the provisions of the Scheme;
- (b) the keeping, adjusting and maintaining from time to time such registers or records as may be necessary, of dock workers, including any registers or record of dock workers who are temporarily not available for dock work and whose absence has been approved by the Administrative Body and, where circumstances so require, removing from any register or record the name of any registered dock worker either at his own request or in accordance with the provisions of the Scheme;

- (c) the employment and control of registered dock workers available for work when they are not otherwise employed in accordance with the Scheme;
  - (d) the grouping or re-grouping of registered dock workers in accordance with instructions received from the Board in such groups as may be determined by the Board;
  - (e) the allocation of registered dock workers who are available for work to registered employers and for this purpose the Administrative Body shall—
    - (i) be deemed to act as an agent for the employer,
    - (ii) make the fullest possible use of registered dock workers in the Reserve Pool,
    - (iii) keep the record of attendance, at call stands or control points, of registered dock workers.
    - (iv) provide for the maintenance of the records of employment and earnings,
    - (v) subject to the allotment of work by rotation under clause 21(3), follow the principle of seniority, i.e., a worker shall not be allocated unless all registered workers of the same category above him in the register have been allocated;
  - (f) (i) the payment as agent of the registered employer to each daily worker of all earnings properly due to the worker from the employer, and the payment to such workers of all monies payable by the Board to those workers in accordance with the provisions of the Scheme;
  - (ii) the payment of the employer's contribution to any scheme of insurance constituted under any Act in respect of daily workers and the custody and stamping of their insurance books or cards;
  - (iii) the payment of the employer's contribution to any scheme of Provident Fund established for daily workers;
  - (g) appointing, subject to budget provision, such officers and servants from time to time as may be necessary;
- Provided that the creation of posts carrying a pay of Rs. 250 or over per month and appointment of persons to such posts shall be subject to the prior approval of the Board;
- (h) the keeping of proper accounts of the cost of operating the Scheme and of all receipts and expenses under it and making and submitting to the Board an annual report and audited balance-sheet;
  - (i) the framing of budget annually and for getting it approved by the Board; and
  - (j) such other functions as may from time to time be delegated to it by the Board.

**9. Functions of the Special Officer.**—(1) The Special Officer shall discharge all functions relating to disciplinary action against registered employers and daily workers and shall in particular be responsible for taking action under clauses 35, 36 and 37.

(2) The Board may entrust to the Special Officer either of its own motion or at the instance of the Administrative Body such other functions as the Board may deem fit.

**10. Maintenance of Registers, etc.**—(1) **Employers' Register.**—(a) There shall be a register of employers.

(b) In so far as the application of the Scheme to stevedore labour is concerned, every stevedore, who is working as a stevedore in the port of Calcutta at the time when the Scheme is put into operation shall be entitled to be registered under the Scheme; but no such person shall be so entitled unless he applies for registration on or before the date fixed by the Board for this purpose:

Provided that no such person shall be entitled to registration unless he satisfies the Board that he has at least such minimum number of monthly paid workers in his permanent employment and such minimum gear required to clear a ship of general cargo, as may be prescribed by the Board:

Provided further that the Board may instead of refusing registration under the preceding proviso grant such time as it considers reasonable to enable the person concerned to fulfil the prescribed conditions and grant him temporary registration during the period so allowed.

(c) Persons other than those registered under sub-clause (b) shall not be registered as stevedores,

(i) unless the Board considers it expedient and necessary to do so; and

(ii) except subject to such conditions as the Board may in consultation with the Port Authority prescribe.

(d) A registration fee of Rs. 500 shall be payable to the Board by every stevedore.

**(2) Workers' Registers.**—(a) The workers' registers shall be maintained in the forms devised by the Registration Committee and approved by the Board for the purpose.

(b) The registers of stevedore workers shall be as under, namely:—

(i) **Monthly Register.**—Register of workers who are engaged by each stevedore on contract on monthly basis and who are known as monthly workers.

(ii) **Reserve Pool Register.**—Register of workers other than those on the monthly register. No vacancy occurring in the Reserve Pool Register shall be filled by the Administrative Body until the appropriate Employment Exchange has indicated its inability to supply suitable applicants.

**11. Classification of Workers in Registers.**—(i) The Registration Committee shall arrange for the classification of workers by categories in the registers.

(ii) Stevedore labour shall be classified in the following categories:—

(a) Deck Foremen.

(b) Hatch-Foremen or Gunners.

(c) Winchmen.

(d) Sirdars.

(e) Mates.

(f) Senior Kamalias.

(g) Junior Kamalias.

(h) Senior Rolias.

(i) Junior Rolias.

(j) Clerks.

**12. Fixation of number of Workers on the Register.**—The total number of workers in each category shall be determined by the Board in consultation with the Port Authority and the Administrative Body.

**13. Registration of Existing and New Workers.**—(1) Any dock worker who, immediately before the coming into force of the Scheme, is in the employment of any employer to whom the Scheme applies, shall be eligible for registration.

(2) New workers will be selected for registration by the Registration Committee out of the list submitted by the Employment Exchange. The qualifications for such selection shall be age not exceeding forty years, physical fitness, capacity and/or experience. Preference will be given to Indian citizens.

(3) New workers to be selected for registration will be on probation for a period of three months before being placed on a permanent basis in the registers.

**14. Transfer of Workers.**—(1) A vacancy in any category of workers in a register shall ordinarily be filled by promotion of a worker from the next lower category.

(2) A vacancy in any category of monthly workers may be filled only by promotion from lower categories of monthly workers or, if no person is suitable for promotion from lower categories of monthly workers, by transfer of a senior worker in the same or a superior category of the Reserve Pool workers.

**Explanation.**—The criteria for promotion or transfer shall ordinarily be the following, viz.—

(a) seniority,

(b) merit and fitness for work in the category to which promotion is to be made, and

(c) record of past service.

(3) If the services of a monthly worker are terminated by the employer he shall be entitled to registration in the Reserve Pool in a similar category and his previous service shall be reckoned for all benefits in the Reserve Pool and the employer shall transfer to the Board all benefits that have accrued to the worker in respect of previous service as if such service had not been terminated unless the Board decides that for some special reason the worker is unfit to be re-employed as a dock worker. The employer shall in particular contribute to the Board such amount as may be appropriate towards the worker's leave that may be due to him on the date of such transfer.

**15. Medical Examination.**—If the Administrative Body deems it necessary, a worker shall undergo free of charge medical examination by a Medical Board to be constituted by the Board.

**16. Facilities for Training.**—Adequate facilities for training should be provided for workers by the Board.

**17. Registration Fee.**—A registration fee of Rupees two shall be payable to the Board by each worker:

Provided however that the fee for workers registered at the commencement of the Scheme shall be Rupee one.

**18. Supply of Cards.**—(i) Every registered worker shall be supplied, free of cost, with the following cards in the forms prescribed by the Board, namely:—

(i) Identity Card.

(ii) Attendance and Wage Card.

(2) In case of loss of a card, a fresh card will be issued but the cost thereof, which will be fixed by the Board, shall be payable by the worker concerned.

**19. Surrender of Cards.**—A worker's card shall be surrendered to the Administrative Body in the following cases and circumstances, namely:—

(a) when proceeding on leave,

(b) when retiring from service,

(c) when dismissed or discharged from service.

(d) when temporarily suspended, or

(e) on death.

**20. Employment of Workers.**—(1) Workers on the Monthly Register attached to a registered employer shall be entitled to be employed by that employer in preference to any worker in the Reserve Pool Register.

(2) For work which cannot be done by those on the Monthly Register, workers on the Reserve Pool Register shall be employed.

**21. Employment in Shifts.**—(1) Workers will be employed in shifts.

(2) Workers will not ordinarily be employed in two consecutive shifts in a day and in no case will workers on the Monthly Register be employed on a second shift so long as workers in a similar category are available on the Reserve Pool Register for work in that shift.

(3) Workers of each category on the Reserve Pool Register shall be allotted work by rotation.

(4) Where work is carried on by a gang, the allotment of workers by rotation shall be by gangs.

**22. Filling up of Casual Vacancies.**—Casual vacancies in the Monthly and Reserve Pool Gangs will be filled up in the following manner:—

When a sirdar is absent, the senior man in the same gang will work as a sirdar.

In the vacancies of workers in the gangs, workers from the Reserve Pool will be employed by rotation.

**23. Guaranteed Minimum Wages.**—A worker on the Reserve Pool Register shall be paid wages at least for twelve days in a month at the wage rate, inclusive of dearness allowance, appropriate to the category to which he belongs, even though no work is found for him for the minimum number of twelve days in a month. The days on which work is allotted to the worker shall be counted towards the twelve days mentioned above.

**24. Attendance Wages.**—Subject to the provisions of the Scheme, a worker on the Reserve Pool Register who is available for work but for whom no work is found shall be paid attendance wages at the rate of Rupee one per day for the days on which no work was found for him during a calendar month. Provided that no attendance wages will be payable for any day for which full wages,

inclusive of dearness allowance, have been paid under clause 23 or otherwise or for which disappointment money is paid under clause 26.

**25. Employment for a Shift.**—No worker in the Reserve Pool Register shall be employed for a period of less than a shift and where the work for which a worker has been engaged is completed during the working period of the shift, he shall undertake such other work in or at the same or another vessel or berth as may be required by the same employer for the remainder of the period and if no such other work is made available to him, he shall be paid for the entire shift.

**26. Disappointment Money.**—When a worker in the Reserve Pool presents himself for work and for any reason beyond the control of the employer, the work for which he has attended cannot proceed and no alternative work can be found for him and he is relieved within 2 hours of his attending for work, he will be entitled to disappointment money equal to half the wage rate, inclusive of dearness allowance, appropriate to the category to which he belongs. A worker detained for more than 2 hours shall be paid full wages inclusive of dearness allowance.

**27. Appeal Tribunal.**—(1) The Central Government shall appoint one or more Appeal Tribunals for the purposes of hearing appeals under the Scheme.

(2) The Appeal Tribunal shall consist of not more than three persons, who shall not be members of the Board or otherwise connected with the administration of the Scheme.

**28. Registration Committee.**—The Board may appoint one or more Registration Committees, to whom it may delegate such duties as it may think fit in relation to the registration both of dock workers and of employers of dock workers.

**29. Obligations of registered dock workers.**—(1) Every registered dock worker shall be deemed to have accepted the obligations of the Scheme.

(2) A registered dock worker in the Reserve Pool who is available for work shall be deemed to be in the employment of the Board.

(3) A registered dock worker who is available for work shall not engage himself for employment under a registered employer unless he is allocated to that employer by the Administrative Body.

(4) A registered dock worker in the Reserve Pool who is available for work shall carry out the directions of the Administrative Body and shall—

(a) report at such call stands or control points and at such times as may be specified by the Administrative Body and shall remain at such call stands or control points for such period, not exceeding one hour from the commencement of the shift, as may be so specified; and

(b) accept any employment in connection with dock work, whether in the category in which he has been registered or in any other category for which he is considered suitable by the Administrative Body.

(5) A registered dock worker who is available for work when allocated by the Administrative Body for employment under a registered employer shall carry out his duties in accordance with the directions of such registered employer and the rules of the port or place where he is working.

**30. Obligations of registered employers.**—(1) Every registered employer shall accept the obligations of the Scheme.

(2) A registered employer shall not employ a worker other than a worker who has been allocated to him by the Administrative Body in accordance with the provisions of clause 8(e).

(3) Unless otherwise directed by the Administrative Body a registered employer shall, on the engagement of a registered dock worker who is available for work, obtain his record book or wage card and stamp it in respect of each period of work and return it to him at the conclusion of his engagement.

(4) A registered employer shall in accordance with arrangements made by the Administrative Body, submit all available information of his current and future labour requirements.

(5) A registered employer shall, in accordance with directions given by the Administrative Body, lodge with the latter a return of the gross wages (including overtime and allowances and without deductions of any kind) due from him to each registered dock worker engaged by him in respect of the period covered by the return.



(6) A registered employer shall pay to the Administrative Body in such manner and at such times as the Board may direct the total amount of the gross wages due to daily workers specified in the return made under the preceding paragraph.

(7) A registered employer shall keep such records as the Board may require, and shall produce to the Board or to such persons as may be designated by the Board upon reasonable notice all such records and any other documents of any kind relating to registered dock workers and to the work upon which they have been employed and furnish such information relating thereto, as may be set out in any notice or direction issued by or on behalf of the Board.

**31. Restriction on employment.**—(1) No person other than a registered employer shall engage for employment or employ any worker on dock work nor shall a registered employer engage for employment or employ a worker on dock work unless that worker is a registered dock worker.

(2) Notwithstanding the foregoing provisions of this clause—

(a) where the Administrative Body is satisfied that—

(i) dock work is emergently required to be done; and

(ii) it is not reasonably practicable to obtain a registered dock worker for that work,

the Administrative Body may, subject to any limitations imposed by the Board, allocate to a registered employer a person who is not a registered dock worker. In selecting such workers the local Employment Exchange organisation shall, as far as possible, be consulted.

(b) In the case referred to in sub-paragraph (a) the person so employed as aforesaid by a registered employer shall, for the purposes of clause 30(5), (6) and (7) and clause 33, be treated in respect of that dock work as if he were a daily worker.

**32. Circumstances in which the Scheme ceases to apply.**—(1) The Scheme shall cease to apply to a registered dock worker when his name has been removed from the register or record in accordance with the provisions of the Scheme.

(2) The Scheme shall cease to apply to a registered employer when his name has been removed from the employers' register in accordance with the provisions of the Scheme.

(3) Nothing in this clause shall affect any obligation incurred or right accrued during any time when the person was a registered dock worker or a registered employer, as the case may be.

**33. Wages, allowances and other conditions of service.**—It shall be an implied condition of the contract between a registered dock worker (whether monthly or daily); and a registered employer—

(a) that the rates of wages, allowances, and overtime, hours of work, rest intervals, holidays and pay in respect thereof and other conditions of service shall be such as may be prescribed by the Board for each category of workers, and

(b) that the fixation of wage periods, time for payment of wages and deductions from wages shall be in accordance with the provisions of the Payment of Wages Act, 1936.

**34. Pay in respect of unemployment or underemployment.**—(1) Subject to the conditions set out in this and the next following clause, when, in any wage period, a registered dock worker in the Reserve Pool is available for work but is not given employment or full employment, he shall be entitled to receive from the Board such amounts as may be admissible to him under clauses 23, 24 and 26.

(2) The conditions subject to which a registered dock worker is entitled to be paid payment (if any) from the Board are that—

(a) he attended as directed at the call stands or control points or was excused from attendance; and

(b) his attendance or his excused attendance was recorded.

**35. Disentitlement to payment.**—(1) A registered dock worker available for work who while in the Reserve Pool fails without adequate cause to comply with the provisions of clause 24(4)(a) or (b), or fails to comply with any lawful order given to him by or on behalf of the Board, may be reported in writing to the Special Officer.

(2) A registered dock worker in the Reserve Pool available for work who, while in employment to which he has been allocated by the Administrative Body,

falls without any adequate cause to comply with the provisions of clause 29(8) or fails to comply with any lawful orders given to him by his employer, may have his engagement terminated and may be returned to the Reserve Pool, and whether or not he is so returned may be reported in writing to the Special Officer. When a registered dock worker is so returned to the Reserve Pool, his record book or wage card shall be returned to the Administrative Body.

(3) The Special Officer shall consider any written report received under paragraph (1) or (2) and if, after investigating the matter, he notifies the registered dock worker and the Administrative Body that he is satisfied that the registered dock worker has failed to comply with a lawful order as aforesaid, the registered dock worker shall not be entitled to any payment, or to such part of any payment under clause 34 as the Special Officer thinks fit in respect of the wage period in which such failure occurred or continues.

**35. Disciplinary procedure.**—(1) The Special Officer, on receipt of information whether on a complaint or otherwise, that a registered employer has failed to carry out the provisions of the Scheme, and after investigating the matter, may take any of the following steps as regards that employer, that is to say he may—

- (a) give the registered employer a warning in writing; or
- (b) subject to the approval of the Board and after one month's notice in writing given to the registered employer by the Special Officer, inform the Administrative Body that the name of the registered employer shall be removed from the employers' register for such period as determined by the Board

(2) A registered dock worker in the Reserve Pool who is available for work and fails to comply with any of the provisions of the Scheme, or commits any act of indiscipline or misconduct may be reported in writing to the Special Officer, who may, after investigating the matter and without prejudice to and in addition to the powers conferred by clause 35, take any of the following steps as regards that worker, that is to say, he may—

- (a) determine that, for such period as he thinks proper, that worker shall not be entitled to any payment under clause 34;
- (b) give him a warning in writing;
- (c) suspend him without pay for a period not exceeding three days;
- (d) give him fourteen days' notice of termination; or
- (e) dismiss him.

(3) Before any action is taken under sub-clause (1) or (2), the person concerned shall be given an opportunity to show cause why the proposed action should not be taken against him.

(4) The Administrative Body shall be informed simultaneously about the action taken under sub-clauses (1) and (2).

**37. Termination of employment.**—(1) The employment of a registered dock worker in the Reserve Pool who is available for work shall not be terminated by the Special Officer except—

- (a) by dismissal in the case of misconduct; or
- (b) by giving him fourteen days' notice in writing for any other justifiable cause; or
- (c) so as to enable the worker to be employed in accordance with the provisions of the Scheme.

(2) A registered dock worker in the Reserve Pool who is available for work shall not leave his employment with the Board except by giving fourteen days' notice in writing to the Board or except where he is to be employed in accordance with the provisions of the Scheme.

(3) Where the employment of a registered dock worker by the Board, has been terminated under paragraph (1)(a) or (b), or under paragraph (2) by a notice given by him, his name shall forthwith be removed from the register or record by the Administrative Body.

**38. Appeals to Appeal Tribunal.**—(1) If a registered dock worker who is available for work is aggrieved by any order under which he—

- (a) is not entitled to any payment under clause 34 by reason of any of the grounds specified in clause 35 or 36; or
- (b) is suspended from the Scheme; or
- (c) is not properly grouped or regrouped in the register or record; or
- (d) is to be removed from the register or record under paragraphs (1) (a) and (2) of clause 37; or

(c) is to be given a notice of termination of his employment in accordance with paragraph (1) (b) of clause 37:

as may, within fourteen clear days of the date of the order or, as the case may be, of the date of the receipt of the notice terminating his employment, prefer an appeal in writing to the Appeal Tribunal:

Provided that the Appeal Tribunal may, for reasons to be recorded, admit an appeal preferred after the expiry of fourteen days:

Provided further that no such appeal shall lie where due notice has been given of the removal of the name of the registered dock worker from the register or record in accordance with the instructions of the Board, if the ground of removal is that the registered dock worker falls within a class or description of dock workers whose names are to be removed from the register or record in order to reduce the size thereof:

Provided further, that an appeal shall lie where the registered dock worker alleges that he does not belong to the class or description of dock workers referred to in the preceding provision.

(2) The Appeal Tribunal shall, as soon as practicable, hear and decide the appeal, and if the appeal is allowed, it shall have power to order that the appellant shall be entitled to receive any payment or any part thereof which may be held to be due to him under clause 34 or that he shall be grouped in accordance with the decision of the Tribunal from such date as it may fix or that his name shall be restored in the register or record as from such date as it may fix. The Appeal Tribunal shall also have the power to vary, modify or alter the penalty imposed but it shall not have power to increase any penalty imposed or to impose a more severe penalty.

(3) An appellant shall not be entitled to be represented by a legal practitioner before the Appeal Tribunal, but he shall be entitled to be represented by a representative of the registered Trade Union of which he is a member or by a registered dock worker.

(4) The decision of a majority of an Appeal Tribunal shall be the decision of the Tribunal and shall be final and conclusive. Such decision shall be forthwith given effect to by the Board and the Administrative Body.

**39. Appeal to Board.**—(1) A registered employer who is aggrieved by an order,

(a) giving him a warning in writing under clause 36(1) (a), or

(b) directing a notice to be given to him under clause 36(1) (b) that his name will be removed from the employers' register,

may within fourteen clear days of the date of the order or as the case may be, the date of the receipt of the notice of removal from the employers register, prefer an appeal to the Board, who shall forthwith refer the matter to the Central Government. The Central Government shall make such order on the appeal as it thinks fit.

(2) A stevedore or a worker who has been refused registration under clause 10(1) (b), clause 10(1) (c) or clause 13 as the case may be, or who has been wrongly classified under clause 11 shall have a right of appeal to the Board within fourteen clear days of the date of such refusal and if the original refusal is by the Board the appeal shall lie to the Appeal Tribunal.

(3) A registered dock worker in the Reserve Pool who is aggrieved by an order of the Administrative Body, made under clause 29 (4) (b), requiring him to undertake any work, which is not of the same category to which he belongs, may prefer an appeal to the Board within fourteen clear days of the date of such order.

**40. Suspension of notice in case of certain appeals.**—Where an appeal is lodged in accordance with the provisions of clause 38, the Appeal Tribunal may suspend the operation of the order appealed from (except where the order is of dismissal or of disentitlement under clause 35) pending the hearing and disposal of the appeal.

**41. Cost of operating the Scheme.**—(1) The cost of operating the Scheme shall be defrayed by payments made by registered employers to the Board in the manner following:—

Every registered employer shall pay to the Board:—

(a) such amount, whether by way of percentage on the gross wages payable by him under clause 30 (6) or as otherwise agreed, together with and at the same time as the payment of those wages; and

(b) at the same time as the payment under sub-paragraph (a), such amount whether by way of percentage on the gross wages shown as due to

monthly workers in the return made under clause 30 (5) or as otherwise agreed;

as the Board may in either case from time to time notify by public notice.

(2) In determining what payments are to be made by registered employers under paragraph (1) of this clause, the Board may fix different percentages for different categories of work or workers, provided that the percentages shall be so fixed that the like percentages will apply to all dock employers who are in like circumstances.

(3) The Board shall not sanction any levy exceeding fifty per cent. of gross wages without the prior approval of the Central Government.

(4) A registered employer shall on demand make a payment to the Board by way of deposit, or provide such other security for the purposes of the payment of the gross wages set out in clause 30 (6) and the percentage payments set out in paragraph (1) (a) and (b) of this clause, as the Board may consider necessary.

(5) The Administrative Body shall furnish from time to time to the Board all such statistical and other information as may reasonably be required relating to the operation and finance of the Scheme.

**42. Penalties.**—A contravention of clause 31 shall be punishable with imprisonment for a period not exceeding three months in respect of a first contravention or six months in respect of a subsequent contravention or with fine not exceeding five hundred Rupees in respect of a first contravention or one thousand Rupees in respect of any subsequent contravention, or with both imprisonment and fine as aforesaid.

#### THE SCHEDULE

[See clause 2(2)]

*Classes or descriptions of dock work and dock workers to which the Scheme applies.*

1. Stevedoring work other than coal and salt work.
2. The following categories of stevedore workers.—

- (I) Deck Foremen.
- (II) Hatch-Foremen or Gunners.
- (III) Winchmen.
- (IV) Sirdars.
- (V) Mates.
- (VI) Senior Kamalias.
- (VII) Junior Kamalias.
- (VIII) Senior Rolias.
- (IX) Junior Rolias.
- (X) Clerks.

[No. Fac.74(1).]

N. M. PATNAIK, Dy. Secy

New Delhi, the 6th October 1951

**S.R.O. 1587.**—In pursuance of sub-section (3) of section 22 of the Industrial Disputes Act, 1947 (XIV of 1947), the Central Government is pleased to specify for the purposes of the said sub-section each of the officers specified in column (1) of the Table hereto annexed as the authority to whom intimation of lockouts and strikes shall be sent in respect of the area mentioned in the corresponding entry in column 2 thereof.

*The Table*

Designation of officer	Territorial jurisdiction
1	2
1. Conciliation Officer (Central), Patna	The State of Vindhya Pradesh.
2. Conciliation Officer (Central), Gauhati	The State of Manipur.
3. Conciliation Officer (Central), Gauhati	The State of Tripura.

[No. LR-1(103)II.]

N. C. KUPPUSWAMI, Under Secy.